

**2006 Business e-file Guide  
for  
Software Developers and Transmitters**

**FTB Pub. 1346B**

**State of California  
Franchise Tax Board  
[www.ftb.ca.gov](http://www.ftb.ca.gov)**

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# Section 1 Introduction

## 1.1 Welcome

Thank you for participating in the California Franchise Tax Board's Business e-file Program. We are pleased to welcome you back and thank you for your support. If you are new to our program, welcome aboard and thank you for joining our team.

This publication is designed to provide Software Developers and Transmitters the technical information needed to participate in our program. It outlines data communication procedures, transmission formats, Business Rules, data types, and XML Schemas for e-filing California business tax returns. It also defines the format of attachments, provides information about receipts and acknowledgements, defines the signature options, and provides examples of return and attachment sequences.

This is one of three e-file publications you will need to be a successful software developer or transmitter in the California Business e-file Program. The other publications you will need are:

- 2006 Business e-file Handbook for Authorized e-file Providers of California Business Tax Returns (FTB Pub. 1345B).
- 2006 Test Package for e-file of California Business Tax Returns (FTB Pub. 1436B).

## 1.2 Program Overview

Business e-file began in January of 2006, allowing business taxpayers to e-file the Form 100 Corporation Tax Return for the first time.

Beginning January 2, 2007, business taxpayers will be able to e-file the following additional return types for taxable years beginning on or after January 1, 2006:

- Form 565, *Partnership Return of Income*
- Form 568, *Limited Liability Company Return of Income*
- Form 100S, *S-Corporation Franchise or Income Tax Return*

We currently utilize an electronic filing architecture similar to the Internal Revenue Service (IRS). This allows us to provide a more efficient e-file system with Internet batch transmission capabilities.

The following are some of the benefits of the CA Business e-file program:

- The use of Extensible Markup Language (XML) to format return data and transmissions to FTB.
- The transmission of tax returns and documents securely via the Internet.
- The transmission of binary data (non-XML documents) to FTB in PDF format.
- Business Rules that provide clear explanations of errors.
- A standardized acknowledgment file structure, which is built upon our transmission structure.
- The ability to use the scanned form 8453-C, 8453-P or 8453-LLC process and allow the tax preparer to either maintain the signature form or scan the form as a PDF and attach it to the return.
- Fiscal Year Returns accepted
- Prior Year returns accepted starting with tax year 2005 (Form 100 only at this time)

We plan to expand our Business e-file Program in future years. Refer to Section 1.13 for expansion plans.

### 1.3 Business e-file Calendar for Forms 100 and 100S – Taxable Year 2006

You can submit your [California e-file Program Participant Enrollment Form \(FTB 8633\)](#) at any time during the year.

<b>November 20, 2006</b>	<b>FTB begins accepting test transmissions (PATS Testing)</b> Testing begins upon release of the Test Package for e-file of California Business Tax Returns (FTB Pub. 1436B)	
<b>January 2, 2007</b>	<b>First day to transmit live FTB 100 and 100S returns</b>	
<b>Return Due Date</b>	<b>The law</b> specifies the annual dates for a business entity to file a return. The dates vary between business entity types.	
<b>If the form is</b>	<b>And the classification is</b>	<b>Then the due date is</b>
Form 100	Farmers Cooperative Association	<b>Original</b> – 15 <sup>th</sup> day of the 9 <sup>th</sup> month after the taxable year end <b>Extended</b> – 15 <sup>th</sup> day of the 16 <sup>th</sup> month after the taxable year end
Form 100 Form 100S	All other classifications	<b>Original</b> – 15 <sup>th</sup> day of the 3 <sup>rd</sup> month after the taxable year end <b>Extended</b> – 15 <sup>th</sup> day of the 10 <sup>th</sup> month after the taxable year end
15 <sup>th</sup> day of the 3 <sup>rd</sup> month after the taxable year end	Last day to timely file Form 100 or 100S original returns	
15 <sup>th</sup> day of the 10 <sup>th</sup> month after the taxable year end	Last day to timely file Form 100 or 100S returns on extension	
15 <sup>th</sup> day of the 9 <sup>th</sup> month after the taxable year end	Last day to timely file Form 100 Farmers Cooperative Association original returns	
15 <sup>th</sup> day of the 16 <sup>th</sup> month after the taxable year end	Last day to timely file Form 100 Farmers Cooperative Association returns on extension	
20 days past all return due dates	Last day to retransmit rejected timely-filed returns	
Last day to retain return is dependent on law.	Last day for EROs and transmitters to retain acknowledgment file material for returns e-filed in 2007 <b>Remember:</b> For each return an ERO files, EROs must retain the return and the California e-file Return Authorization for Corporations (FTB 8453-C), in their records for the same period of time as the return, unless they scan it and include it with the e-file return.	

FTB will accept and process Business e-file returns year round. Due to the nature of fiscal filing, we will not shut down the system in October as we do for individual e-filed returns.

#### 1.4 Business e-file Calendar for Forms 565 and 568 – Taxable Year 2006

You can submit your [California e-file Program Participant Enrollment Form \(FTB 8633\)](#) at any time during the year.

<b>November 20, 2006</b>	<b>FTB begins accepting test transmissions (PATS Testing)</b> Testing begins upon release of the Test Package for e-file of California Business Tax Returns (FTB Pub. 1436B)
<b>January 2, 2007</b>	First day to transmit live FTB 565 and 568 returns
<b>Return Due Date</b>	The law specifies the annual dates for a business entity to file a return. The dates vary between business entity types.
<b>If the form is</b>	<b>Then the due date is</b>
Form 565	<b>Original</b> – 15 <sup>th</sup> day of the 4 <sup>th</sup> month after the taxable year end <b>Extended</b> – 15 <sup>th</sup> day of the 10 <sup>th</sup> month after the taxable year end
Form 568	<b>Original</b> – 15 <sup>th</sup> day of the 4 <sup>th</sup> month after the taxable year end <b>Extended</b> – 15 <sup>th</sup> day of the 10 <sup>th</sup> month after the taxable year end
15 <sup>th</sup> day of the 4 <sup>th</sup> month after the taxable year end	<b>Last day to timely file Form 565 or 568 original returns</b>
15 <sup>th</sup> day of the 10 <sup>th</sup> month after the taxable year end	<b>Last day to timely file Form 565 or 568 extended returns</b>
20 days past all return due dates	<b>Last day to retransmit rejected timely-filed returns</b>
Last day to retain return is dependent on law.	<b>Last day for EROs and transmitters to retain acknowledgment file material for returns e-filed in 2007</b> <b>Remember:</b> For each return an ERO files, EROs must retain the return and the California e-file Return Authorization for Partnerships or LLCs (FTB 8453-P or 8453-LLC), in their records for the same period of time as the return, unless they scan it and include it with the e-file return.

FTB will accept and process 2006 Business e-file returns year round. Due to the nature of fiscal filing, we will not shut down the system in October as we do for individual e-filed returns.

## 1.5 Where Can I Get More Information?

For Business e-file assistance and information please visit the Tax Professional's area of our Website or contact e-Programs Customer Service:

**Website:** <http://www.ftb.ca.gov>

### **e-Programs Customer Service:**

Phone: (916) 845-0353

Fax: (916) 845-0287

Email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

Available Monday through Friday, between 8 a.m. and 5 p.m.

## **Subscription Services**

Subscription Services is a free Web-based email system, which allows you to opt-in to receive information directly to your email account. Here's what you get with Subscription Services:

- Tax News – FTB's publication with information on laws, legislation, programs and services important to tax professionals.
- e-file News – Information on e-file, e-Services, seminars, and processing developments important to tax professionals.

Send comments or suggestions regarding the CA Business e-file Program or this publication to:

**e-file Coordinator, MS F-284  
Franchise Tax Board  
PO Box 1468  
Sacramento CA 95812-1468**

**Email:** [e-file.coordinator@ftb.ca.gov](mailto:e-file.coordinator@ftb.ca.gov)

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

### **1.5.1 Restricted e-file Directory**

FTB's Restricted e-file Directory is an online directory of advanced draft technical e-file information targeted towards electronic filing participants who develop software & transmit returns. The e-file Restricted Directory is a secure site located on our website at: <http://www.ftb.ca.gov/efileSRD>.

Access to this directory requires a password. Contact the e-file Coordinator to get more information about access to this site.



## 1.6 What's New for Taxable Year 2006?

### Business e-file expansion

Business e-file began in January of 2006, allowing business taxpayers to e-file the Form 100 Corporation Tax Return for the first time.

Beginning January 2, 2007, business taxpayers will be able to e-file the following additional return types for taxable years beginning on or after January 1, 2006:

- Form 565, *Partnership Return of Income*
- Form 568, *Limited Liability Company Return of Income*
- Form 100S, *S-Corporation Franchise or Income Tax Return*

Taxpayers sign their business returns using the following forms:

- Corporations: Form FTB 8453-C, *California e-file Return Authorization for Corporations*.
- Partnerships: Form FTB 8453-P, *California e-file Return Authorization for Partnerships*.
- Limited Liability Companies: Form FTB 8453-LLC, *California e-file Return Authorization for Limited Liability Companies*.

For more information on Business e-file refer to FTB Publication 1345B, *2006 Business e-file Handbook for Authorized e-file Providers of California Business Returns* or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Business e-file**.

## 1.7 Acceptable Forms and Occurrences for CA Business e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Form/Schedule	Name	Maximum # of Forms
Form 100	CA Corporation Franchise or Income Tax Return	1
Form 100S	CA S Corporation Franchise or Income Tax Return	1
Form 100WE	Water's Edge Election	1
Form 565	Partnership Return of Income	1
Form 568	Limited Liability Company Return of Income	1
Form 592-B	Nonresident Withholding Tax Statement	Unlimited
Form 593-B	Real Estate Withholding Tax Statement	Unlimited
Form 594-B	Notice to Withhold Tax at Source	1
Form 3501	Employer Child Care Program/Contribution Credit	1
Form 3521	Low-Income Housing Credit	1
Form 3523	Research Credit	1
Form 3834	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	1
Form 3540	Credit Carryover Summary	1
Form 3548	Disabled Access Credit for Eligible Small Businesses	1
Form 3801	Los Angeles Revitalization zone Business	1
Form 3801-CR	Passive Activity Credit Limitations	1
Form 3805E	Installment Sale Income	Unlimited
Form 3805Q	Net Operating Loss (NOL) Computing and NOL and Disaster Loss Limitation - Corp	Unlimited
Form 3805Z	Enterprise Zone Deduction and Credit Summary	Unlimited
Form 3806	Los Angeles Revitalization Zone Deduction and Credit Summary	Unlimited
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary	Unlimited
Form 3809	Targeted Tax Area Deduction and Credit Summary	Unlimited
Form 3885	Corporation Depreciation and Amortization	1
Form 3885L	Depreciation and Amortization	1
Form 3885P	Depreciation and Amortization	1
Form 5806	Underpayment of Estimated Tax by Corporations	1
LLC Income Worksheet	Limited Liability Company Income Worksheet	1
SCH B (100S)	S Corporation Depreciation and Amortization	1
SCH C (100S)	S Corporation Tax Credits	1
SCH D (100S)	S Corporation Capital Gains and Losses and Built-In Gains	Unlimited
SCH D (565 & 568)	Capital Gains or Loss	Unlimited
SCH D-1	Sales of Business Property	Unlimited
SCH H (100S)	Dividend Income Deduction	1
SCH K-1 (100S)	Shareholder's Share of Income, Deductions, Credits, etc.	Unlimited
SCH K-1 (565)	Partner's Share of Income, Deductions, Credits, etc.	Unlimited
SCH K-1 (568)	Member's Share of Income, Deductions, Credits, etc.	Unlimited
SCH P	Alternative Minimum Tax and Credit Limitations - Corporations	1
SCH QS	Qualified Subchapter S Subsidiary (QSub) Information Worksheet	1
SCH R	Apportionment and Allocation of Income	1
Supplemental SCH R	Supplemental Apportionment and Allocation of Income	Unlimited

## 1.8 Acceptable Federal Forms for CA Business e-file

California Business e-file accepts all applicable federal forms that are acceptable by the IRS Modernized e-file (MeF) Program.

We do **not** require the accompanying federal submission to be accepted by the IRS prior to including it with the state submission, however the federal submission will be validated against the current applicable federal schema.

## 1.9 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Fiscal year returns
- Returns filed with foreign addresses
- Prior year Form 100 returns starting with the 2005 tax year

## 1.10 Exclusions to Electronic Filing

We exclude the following returns from CA Business e-file:

- Returns from business taxpayers, preparers or transmitters who have not been accepted as participants in California's Business e-file Program
- Amended returns
- Combined returns
- Water's Edge returns
- Fiduciary Returns

## 1.11 Reminders

### CA Business e-file is not mandatory

Although California law requires individual income tax returns prepared by certain income tax preparers to be e-filed, this law does not currently apply to business tax returns.

To learn more about Mandatory e-file for individual income tax returns, refer to Section 2.4 of the *2006 e-file Handbook* (FTB Pub 1345) or visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **mandatory e-file**.

### Online e-file Program Enrollment Form

You can enroll or update your enrollment information online at our [Website](#). Log in using your IRS-issued Electronic Filer Identification Number (EFIN) and complete the one-page form online. Click the submit button and our e-Programs Customer Service can begin processing your form immediately. When you enroll or update your information online there is nothing to mail to FTB.

## Estimate Payments Request with e-file Return

Business e-file provides the ability to send a schedule of electronic funds withdrawal requests for future estimated tax payments, if applicable for the return type being filed, as part of the e-file return transmission. The entries for the dates and amounts of the estimate payments will be contained in the return data payment documents (CA-EstimatePaymentType) and will be provided to the business taxpayer on their form FTB 8453-C, FTB 8453-P or FTB 8453-LLC. For more information regarding payment options and requirements refer to Section 7.

### **FTB 8453-C – California e-file Return Authorization for Corporations, FTB 8453-P (Partnerships) and FTB 8453-LLC (Limited Liability Companies)**

The business taxpayer, ERO, and paid preparer must sign form FTB 8453-C, FTB 8453-P or FTB 8453-LLC prior to the transmission of the e-file return. This form may be retained by the preparer or business taxpayer according to the rules of our program or scanned and included as an attachment to the e-file return. **Do not mail this form to FTB.**

## Secretary of State (SOS) Dissolution

On September 29, 2006, the Governor signed Assembly Bill 2341 eliminating the need for a tax clearance certificate.

Affected entities:

- Corporations,
- Limited liability companies (LLC),
- Limited liability partnerships (LLP),
- Limited partnerships, and Not-for-profit corporations and exempt entities.

For information concerning how AB 2341 impacted the filing of dissolution, surrender, or cancellation documents with the SOS, please visit [www.ss.ca.gov](http://www.ss.ca.gov) or call (916) 653-3795.

## Automatic Extension to File

We grant an automatic, paperless extension to file a California business tax return to business entities that are in good standing on the original due date and meet all other requirements. No filing of an extension form is required. Corporations receive a seven-month extension and Partnerships/LLCs receive a six-month extension from the original due date of the return.

Suspended corporations are not granted an automatic extension of time to file. An extension is for filing of the return only. Payment of tax and LLC fee is due on the original due date.

If an original return is not filed on or before the extended due date, we will deny the extension and will assess penalties from the original due date. In certain circumstances, the federal government may grant extensions for short-period returns. These extensions may be more than seven months. If the federal law granting the extension is applicable to California, the federal due date will become the due date for the California return.

## 1.12 Identifying What's Changed - Use of Version Name, Maturity Level, and Differences Documents.

We utilize several tools to aid in identifying changes to our Schemas, Business Rules, and related information.

### Version Name

- Each XML Schema and Business Rule document has a version number.
- The version number will change either by a whole number, to indicate a major change (change in tax year, etc.) or by a decimal number (i.e., x.5 to x.6) to indicate a minor or mid-year change.
- XML Schemas and the Business Rule documents being used in conjunction with the Schemas in production will have the same version number. This ensures that a set of rules enforce the appropriate Schema version. Therefore, if the Schema version changes, the Business Rule version will also change to correspond to it, even if the Business Rules themselves did not change.
- The “returnVersion” attribute of the “CA-Return” element identifies the version of the state Schema being applied for XML validation.
- Concurrently, the relative path to the IRS Schema version that is used by us to validate the included IRS return’s Schema is referenced in our Schema as well.
- Like the IRS, we will accept a return composed with any published CA Schema version, so long as it validates against the active validating Schema at the time we process it.

### Maturity Level

- Each Schema release contains a textual description of the maturity level of the particular Schema, such as: *2006 1<sup>st</sup> Working Draft* or *2006 Final Draft*

### Release Date

- Each Schema contains a release date. If nothing within a particular Schema has changed since the last Schema release, the release date of that particular Schema will remain the same so the user can better determine which Schemas have changed.

### Differences (Diffs) Document

- Accompanying each Schema package is a Diffs document that highlights changes from a previous release.

### Obtaining Change Information Online

Changes to draft Schemas, Business Rules, and related information are posted to the e-file Restricted Directory at <http://www.ftb.ca.gov/efilesrd>. The latest revision date will be listed first.

Links to current Schemas, Business Rules, and related information will be available in the e-file area of our public Website in the late fall at <http://www.ftb.ca.gov/>.

### **1.13 Plans for Expansion of CA Business e-file**

The following form types are planned for addition to the CA Business e-file Program in future years:

- 2008
  - Form 100W Water's Edge
  - Combined Returns

## Section 2 CA Business e-file Program Information

### 2.1 General Information

e-filing ensures more accurate returns because e-file software and our e-file processes verify certain aspects of the return before we accept it for processing. Because of these checks, e-file returns have the lowest error rate of all returns filed. In addition, business taxpayers and tax practitioners know that we received their return because we provide an acknowledgment for each e-file return we receive.

Business taxpayers and preparers must sign their returns before transmitting to FTB. Business taxpayers and preparers must sign using the *California e-file Return Authorization for Corporations* (form FTB 8453-C), *California e-file Return Authorization for Partnerships* (form FTB 8453-P) or *California e-file Return Authorization of LLC's* (form FTB 8453-LLC). The forms may be retained by the business taxpayer or preparer in their records with a copy of the return (paper or electronic copy is acceptable) or the form may be scanned and included as a .PDF attachment accompanying the e-file return.

CA Business e-file returns are transmitted via the Internet using our Secure Web Internet File Transfer (SWIFT) process. For more information about transmitting returns using SWIFT, refer to Section 5.

Once we receive a transmission, our e-file program performs validation of the transmission (batch) and submission (return) information for completeness and accuracy through Transmission and Submission Manifest validation, Business Rule validation, and Schema validation. Each submission in a transmission is checked independently for both Schema validation and Business Rule validation.

In addition, we will validate the attached federal XML return submission against the appropriate current valid IRS Schema. We will **not** perform Business Rule validation on the federal return.

If the return passes all the validation steps, we will send you an acknowledgement (ACK) showing we accepted the return. If the return fails any of the checks, we will send you an ACK showing the reasons (Schema or Business Rule violation) why our e-file program rejected the return. You must correct the errors and retransmit the return. We must accept the return before it is considered a filed return.

### 2.2 Differences Between the IRS and FTB Business e-file Programs

We follow the e-file program requirements found in IRS Pubs 1345, 4163 and 4164 to the extent that they apply to our Business e-file Program. Some of the major differences between our programs are as follows:

- Transmit all state tax returns and attachments directly to FTB in Sacramento, California.
- Do not send paper documents to FTB.
  - EROs must retain form FTB 8453-C, 8453-P, and 8453-LLC or attach a PDF copy to the e-file return (refer to Binary Attachments in Section 4.3.2).
  - We do not have an electronic signature option (PIN) for our Business e-file program.
- We do not utilize Web services for the transmission of returns. Refer to Sections 5 and 6 for information about transmitting returns to FTB.

## Definition of e-file Participants

A participant in California's e-file Program is an "Authorized FTB e-file Provider." The Authorized FTB e-file Provider categories are:

An **Electronic Return Originator (ERO)** originates the electronic submission of tax returns.

To be an ERO, you must:

- Be an accepted participant in the IRS's e-file Program.
- Have an Electronic Filer Identification Number (EFIN) from the IRS.
- Activate your IRS EFIN by submitting form FTB 8633, *California e-file Program Participant Enrollment Form\**. This form is available online at [www.ftb.ca.gov](http://www.ftb.ca.gov). Search for: **join e-file**
- Pass our suitability check.

**Note:** If you are already enrolled as an accepted participant in our Individual e-file Program you do not need to re-enroll for Business e-file as long as your contact information is the same.

**Intermediate Service Providers** receive tax return information from an ERO (or from a business taxpayer who files electronically using commercial tax preparation software), processes the tax return information, and either forwards the information to a Transmitter, or sends the information back to the ERO (or business taxpayer).

**Software Developers** develop software for the purpose of formatting electronic tax return information and/or transmitting it to FTB, according to FTB Pub. 1346B, *Business e-file Guide for Software Developers and Transmitters*.

**Transmitters** transmit electronic tax return information directly to FTB.

The Authorized FTB e-file Provider categories are not mutually exclusive. For example, an ERO can, at the same time, be a Transmitter, Software Developer, or Intermediate Service Provider depending on the function(s) performed.

## 2.4 Consent to Disclosure for Business Taxpayers Preparing and Transmitting Returns

Software developers must provide the appropriate disclosure to the business taxpayer or preparer before they sign and transmit the e-file return.

### Consent to Disclosure for Corporations preparing and transmitting their own returns:

"Before you can transmit your return to the `insert name of Software Company here` (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing `insert name of company here` to process your return electronically."



## **Consent to Disclosure**

I consent to allow my ERO, Intermediate Service Provider, and/or my Transmitter to send this business return to the FTB. Additionally, I consent to allow FTB to send my ERO, Intermediate Service Provider, and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not this business return is accepted, and, if rejected the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit this tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

## **2.5 Memorandum of Agreement (MOA) Program**

The purpose of the MOA Program is to establish written agreements between the FTB and those commercial e-file providers who request a presence on the FTB Website. Based on eligibility and approval, the FTB will provide hyperlinks to the Websites of certain commercial e-file providers from the FTB Website. The FTB Website will also include commercial e-file provider information as a public service to business taxpayers and tax professionals.

If you are interested in participating in the FTB's MOA Program, please contact our MOA Program Coordinator at (916) 845-3798.

## **2.6 Privacy and Confidentiality**

You must abide by the provisions of Sections 17530.5, 22251, and 22253 of the Business and Professions Code, Section 1799a of the Civil Code, and Section 18621.7 of the Revenue and Taxation Code. This requires the FTB to approve only those electronic filing tax preparation forms and software that are compliant with the privacy and confidentiality provisions described in these Codes.

## Section 3    Signing the CA Business e-file Return

### General Information

The CA Business e-file Program requires taxpayers and Electronic Return Originators (EROs) to use one of the following signature options for signing electronic returns:

- a. Sign and retain one of the following California e-file Return Authorization forms:
  - Form FTB 8453-C (Corporations)
  - Form FTB 8453-P (Partnerships)
  - Form FTB 8453-LLC (Limited Liability Companies)
- b. Sign and scan one of the following California e-file Return Authorization forms and attach it to the e-file return as a PDF:
  - Form FTB 8453-C
  - Form FTB 8453-P
  - Form FTB 8453-LLC

**Do not mail this form to FTB.**

**Note:** FTB does not currently offer e-signature (PIN) options for Business e-file

The following is an example of Form FTB 8453-C, FTB 8453P and FTB 8453LLC:

Date Accepted \_\_\_\_\_

TAXABLE YEAR

FORM

**2006 California e-file Return Authorization for Corporations****8453-C**

Name of Corporation \_\_\_\_\_

Employer Identification Number \_\_\_\_\_

**Part I Tax Return Information** (whole dollars only)

<b>1</b> Total income (Form 100, line 9 or Form 100S, line 8) . . . . .	<b>1</b> _____
<b>2</b> Taxable income (Form 100, line 23 or Form 100S, line 21) . . . . .	<b>2</b> _____
<b>3</b> Total tax (Form 100, line 31 or Form 100S, line 30) . . . . .	<b>3</b> _____
<b>4</b> Tax due (Form 100, line 37 or Form 100S, line 36) . . . . .	<b>4</b> _____
<b>5</b> Overpayment (Form 100, line 38 or Form 100S, line 37) . . . . .	<b>5</b> _____

**Part II Settle Your Account Electronically****6** ☐ Direct Deposit of Refund**7** ☐ Electronic Funds Withdrawal **7a** Amount \_\_\_\_\_ **7b** Withdrawal Date (MM/DD/YYYY) \_\_\_\_\_**Part III Make Estimated Tax Payments for Taxable Year 2007** These are not installment payments for the current amount you owe.

	First Payment	Second Payment	Third Payment	Fourth Payment
<b>8</b> Amount	_____	_____	_____	_____
<b>9</b> Withdrawal Date	_____	_____	_____	_____

**Part IV Banking Information** (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)**10** Routing number \_\_\_\_\_**11** Account number \_\_\_\_\_ **12** Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the corporate account be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete any transaction designated in Part II or Part III.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2006 California income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. If the corporation is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the corporation's tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize the corporation return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of the corporation's return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**

Signature of Officer  
For Privacy Notice, get form FTB 1131.

Date \_\_\_\_\_

Title \_\_\_\_\_

**Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.**


I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the corporation's return. I declare, however, that form FTB 8453-C accurately reflects the data on the return.) I have obtained the corporate officer's signature on form FTB 8453-C before transmitting this return to the FTB; I have provided the corporate officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345B, 2006 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-C on file for four years from the due date of the return or four years from the date the corporation return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**ERO's signature 

Date \_\_\_\_\_


Check if also paid preparer ☐Check if self-employed ☐

ERO's SSN/PTIN \_\_\_\_\_

Firm's name (or yours if self-employed) and address 

FEIN \_\_\_\_\_


ZIP Code \_\_\_\_\_

**Paid Preparer Must Sign**Paid preparer's signature 

Date \_\_\_\_\_

Check if self-employed ☐

Paid preparer's SSN/PTIN \_\_\_\_\_

Firm's name (or yours if self-employed) and address 

FEIN \_\_\_\_\_

ZIP Code \_\_\_\_\_

# Instructions for Form FTB 8453-C

## California e-file Return Authorization for Corporations

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8453-C

Form FTB 8453-C is the signature document for corporate e-file returns. By signing this form the corporation, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance for the return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the corporate officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
  - A signed original or copy of form FTB 8453-C; and
  - A copy of the corporation return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-C with a copy of the return in your records.

#### C Corporation Responsibilities

**Before** the corporation's ERO can e-file your return, the corporation must:

- Verify all information on the form FTB 8453-C, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-C after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-C to your ERO (fax is acceptable).

**After** the corporation's return is e-filed, the corporation must retain the following documents for the California statute of limitations period:

- Form FTB 8453-C (signed original or copy of the form);
- A paper copy of Form 100 or 100S, and all supporting schedules; and
- A paper copy of your federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. **(Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Refund Information

If the corporation's refund is directly deposited into the corporate bank account, the corporation must complete Parts II and IV before transmitting the return.

To cancel the direct deposit of refund, call FTB at (916) 845-0353.

#### E Paying Your Taxes

When the corporation e-files, the corporation can choose from the following payment options:

- **Pay by electronic funds withdrawal:** Corporations can have all or part of their balance due withdrawn electronically from their bank account on the date the corporation choose.  
To cancel an electronic funds withdrawal, the corporation must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.  
**Note:** If the corporation uses the EFW payment option and the corporation is a mandatory EFT participant, then the corporation would still be in compliance with the mandatory EFT program.
- **Pay by electronic funds transfer:** If the corporation is enrolled in our EFT program the corporation can pay their estimate payments, extension payments and balance due through this program.

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

**Note:** Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation is paying through EFT, **Do Not Send The Payment Voucher (FTB 3586).**

- **Pay by check or money order:** The corporation can pay by check or money order using the Payment Voucher for Electronically Transmitted Corporation Returns, form FTB 3586. Mail form FTB 3586 with payment to the FTB using the address printed on the voucher.

**Note:** All checks must be payable in U.S. dollars and drawn against a U.S. financial institution.

### Specific Instructions

#### Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-C.

#### Part III – Make Estimated Tax Payments for 2007

When the corporation e-files the corporation may opt to schedule the electronic payment of estimated tax payments for taxable year 2007. The amount the corporation designate will be withdrawn from a single account listed in Part IV on the date the corporation select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

**To cancel a scheduled estimated tax payment, the corporation corporation must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part IV – Banking Information

The corporation can find the routing and account numbers on a check or bank statement, or by contacting their financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 10** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 11** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the corporation a notice that may include penalties and interest.

#### Part V – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-C is signed by the officer **before** the return is transmitted.

#### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

Date Accepted \_\_\_\_\_

TAXABLE YEAR

FORM

**2006 California e-file Return Authorization for Partnerships****8453-P**

Name of Partnership \_\_\_\_\_

Employer Identification Number \_\_\_\_\_

**Part I Tax Return Information** (whole dollars only)

1 Total income (Form 565, line 12) ..... **1** \_\_\_\_\_

2 Ordinary income (Form 565, line 23) ..... **2** \_\_\_\_\_

3 Tax due (Form 565, line 28) ..... **3** \_\_\_\_\_

4 Refund (Form 565, line 30) ..... **4** \_\_\_\_\_

**Part II Settle Your Account Electronically**

5 ☐ Electronic Funds Withdrawal      **5a** Amount \_\_\_\_\_      **5b** Withdrawal Date (MM/DD/YYYY) \_\_\_\_\_

**Part III Banking Information** (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)

6 Routing number \_\_\_\_\_

7 Account number \_\_\_\_\_      **8** Type of account: ☐ Checking      ☐ Savings

**Part IV Declaration of Officer**

I authorize the partnership's account to be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete the transaction designated in Part II.

Under penalties of perjury, I declare that I am an officer of the above partnership and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the partnership's 2006 California income tax return. To the best of my knowledge and belief, the partnership's return is true, correct, and complete.

If the partnership is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the partnership's tax liability, the partnership will remain liable for the tax liability and all applicable interest and penalties. I authorize the partnership return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of the partnership's return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**

Signature of Officer \_\_\_\_\_  
For Privacy Notice, get form FTB 1131.

Date \_\_\_\_\_

Title \_\_\_\_\_

**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.**

I declare that I have reviewed the above partnership's return and that the entries on form FTB 8453-P are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the partnership's return. I declare, however, that form FTB 8453-P accurately reflects the data on the return.) I have obtained the partnership officer's signature on form FTB 8453-P before transmitting this return to the FTB; I have provided the partnership officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345B, 2006 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-P on file for four years from the due date of the return or four years from the date the partnership return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above partnership's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

ERO's signature \_\_\_\_\_

Date \_\_\_\_\_

Check if also paid preparer ☐Check if self-employed ☐

ERO's SSN/PTIN \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_

FEIN \_\_\_\_\_

ZIP Code \_\_\_\_\_

Under penalties of perjury, I declare that I have examined the above partnership's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

Paid preparer's signature \_\_\_\_\_

Date \_\_\_\_\_

Check if self-employed ☐

Paid preparer's SSN/PTIN \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_

FEIN \_\_\_\_\_

ZIP Code \_\_\_\_\_

# Instructions for Form FTB 8453-P

## California e-file Return Authorization for Partnerships

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8453-P

Form FTB 8453-P is the signature document for partnership e-file returns. By signing this form the partnership, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance for the return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the partnership's officer signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-P.
- Provide the partnership officer with:
  - A signed original or copy of form FTB 8453-P; and
  - A copy of the partnership return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-P with a copy of the return in your records.

#### C Partnership Responsibilities

**Before** the partnership's ERO can e-file your return, the corporation must:

- Verify all information on form FTB 8453-P, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-P after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-P to their ERO (fax is acceptable).

**After** the partnership's return is e-filed, the partnership must retain the following documents for the California statute of limitations period:

- Form FTB 8453-P (signed original or copy of the form);
- A paper copy of Form 565, and all supporting schedules; and
- A paper copy of the partnership's federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Paying Your Taxes

When the partnership e-files, the partnership can choose from the following payment options:

- **Pay by electronic funds withdrawal:** The partnership can have all or part of its balance due withdrawn electronically from its bank account on the date the partnership chooses.

To cancel an electronic funds withdrawal, the partnership must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

If the partnership uses this option, **Do Not Send The Payment Voucher (FTB 3587).**
- **Pay by check or money order:** The partnership can pay by check or money order using form FTB 3587, Voucher for LPs, LLPs, and REMICs e-file returns, form FTB 3587. Mail form FTB 3587 with payment to the FTB.

**Note:** Make checks payable in U.S. dollars and drawn against a U.S. financial institution.

### Specific Instructions

#### Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-P.

#### Part III – Banking Information

Find the routing and account numbers on a check or bank statement, or by contacting the partnership's financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 6** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 7** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects an electronic funds withdrawal transaction. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the partnership a notice that may include penalties and interest.

#### Part IV – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-P is signed by the partnership's officer **before** the return is transmitted.

#### Part V – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.



Date Accepted \_\_\_\_\_

TAXABLE YEAR

**2006****California e-file Return Authorization for  
Limited Liability Companies**

FORM

**8453-LLC**

Name of Limited Liability Company \_\_\_\_\_

Employer Identification Number \_\_\_\_\_

**Part I Tax Return Information** (whole dollars only)

<b>1</b> Total income (Form 568, Schedule B, line 12) . . . . .	<b>1</b> _____
<b>2</b> Ordinary income (Form 568, Schedule B, line 23) . . . . .	<b>2</b> _____
<b>3</b> Tax and fee due (Form 568, line 10) . . . . .	<b>3</b> _____
<b>4</b> Overpayment (Form 568, line 11) . . . . .	<b>4</b> _____
<b>5</b> Total amount due (Form 568, line 16) . . . . .	<b>5</b> _____

**Part II Settle Your Account Electronically**

<b>6</b> <input type="checkbox"/> Electronic Funds Withdrawal	<b>6a</b> Amount _____	<b>6b</b> Withdrawal Date (MM/DD/YYYY) _____
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**Part III Make Annual Tax Payment for Taxable Year 2007** This is not an installment payment for the current amount you owe.

	Payment
<b>7</b> Amount	_____
<b>8</b> Withdrawal Date	_____

**Part IV Banking Information** (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)

<b>9</b> Routing number _____	<b>11</b> Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>10</b> Account number _____	

**Part V Declaration of Officer**

I authorize the limited liability company account be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete any transaction designated in Part II or Part III.



Under penalties of perjury, I declare that I am an officer of the above limited liability company and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2006 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

**Sign  
Here**



 Signature of Officer For Privacy Notice, get form FTB 1131.	 Date	 Title
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**Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.**

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the limited liability company's return. I declare, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company officer on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345B, 2006 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for four years from the due date of the return or four years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO Must Sign</b>	ERO's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN/PTIN
	Firm's name (or yours if self-employed) and address 				FEIN
					ZIP Code

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>Paid Preparer Must Sign</b>	Paid preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's SSN/PTIN	
	Firm's name (or yours if self-employed) and address 				FEIN
					ZIP Code

# Instructions for Form FTB 8453-LLC

## California e-file Return Authorization for Limited Liability Companies

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8453-LLC

Form FTB 8453-LLC is the signature document for limited liability company e-file returns. By signing this form the limited liability company, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance for the return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the limited liability company officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-LLC.
- Provide the limited liability company officer with:
  - A signed original or copy of form FTB 8453-LLC; and
  - A copy of the limited liability company return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-LLC with a copy of the return in your records.

#### C Limited Liability Company (LLC) Responsibilities

**Before** the limited liability company's ERO can e-file the LLC return, the LLC officer must:

- Verify all information on form FTB 8453-LLC, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-LLC after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-LLC to the LLC's ERO (fax is acceptable).

**After** the limited liability company's return is e-filed, the LLC must retain the following documents for the California statute of limitations period:

- Form FTB 8453-LLC (signed original or copy of the form);
- A paper copy of Form 568, and all supporting schedules; and
- A paper copy of the LLC's federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. **(Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Paying Your Taxes

When the limited liability company e-files, the LLC can choose from the following payment options:

- **Pay by electronic funds withdrawal:** The LLC can have all or part of its balance due withdrawn electronically from its bank account on the date the LLC chooses.

To cancel an electronic funds withdrawal, the LLC must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

If the limited liability company uses this option, **Do Not Send The Payment Voucher (form FTB 3588).**

- **Pay by check or money order:** The limited liability company can pay by check or money order using form FTB 3588, Voucher for Limited Liability Company e-filed Returns. Mail form FTB 3588 with payment to the FTB.

**Note:** Make checks payable in U.S. dollars and drawn against a U.S. financial institution.

### Specific Instructions

#### Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-LLC.

#### Part III – Make Annual Tax Payment for 2007

When the limited liability company e-files it may opt to schedule the electronic payment of the annual tax payment for taxable year 2007. The amount the LLC designates will be withdrawn from a single LLC account listed in Part IV on the date the LLC selects. Select a date on or before the due date of the annual tax payment to avoid penalties and interest charges.

**To cancel a scheduled annual tax payment, the LLC must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part IV – Banking Information

Find the routing and account numbers on the LLC's check or bank statement, or by contacting the LLC's financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 9** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 10** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects an electronic funds withdrawal transaction. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the LLC a notice that may include penalties and interest.

#### Part V – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-LLC is signed by the officer **before** the return is transmitted.

#### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.



## Section 4 XML Overview for CA Business e-file

The FTB uses XML (Extensible Markup Language) Schemas (i.e., “.xsd” files) that specify the overall structure, data elements, and rules of all forms, schedules, and other attachments pertaining to CA Business e-file tax return. This section explains pertinent terms and FTB’s use of XML in our Business e-file Program.

### 4.1 XML Structure

In general, the CA business e-file XML tax return structure is modeled after the IRS MeF 1120 XML e-file structure with the use of XML documents based on paper tax forms. A complete XML tax return is defined by a Return schema. The Return schema contains a ReturnHeader and ReturnData. The ReturnHeader contains general and special processing information about the return that is not stored or repeated within each document attached to ReturnData (i.e., software, filer, preparer, direct deposit information, etc.). The ReturnData contains all of the documents (i.e., tax forms, referenced attachments, etc.) within a return. All of the documents in ReturnData are listed in a specific, and required, sequence (Refer to section 4.6 for how the documents are organized for each return family).

### 4.2 Schemas

Schema (i.e., “.xsd”) files define the structure and format rules for data types, data elements, documents, etc., for each form, schedule, and attachment according to the particular content and context applicable. Schemas have also been defined for general support of a particular form, line, or regulation when the tax forms, instructions and regulations do not provide guidance via a Binary (PDF) or General Dependency attachment.

Within the XML Schema, data elements are the building blocks of an XML document. All elements within the XML schemas have been assigned either a *complex* or *simple* element type. A complex type defines an element that has one or more attributes and/or is the parent to one or more child elements. A simple type defines the data for one element, and may have documentation attributes (i.e., description and line number).

In the Schemas, most data elements for each form, schedule, and the supported documents themselves, have been declared optional. This optional declaration in the Schemas is consistent with the way paper returns are filed (i.e., the taxpayer and return preparer have the responsibility to provide information as specified by the FTB forms, instructions, and regulations).

#### 4.2.1 Tag Names

Each field on a tax form, document, or attachment is identified by XML syntax with a beginning and ending tag written in camel case (see example below). Unlike the current proprietary e-file format for personal income tax returns (as defined in FTB Publication 1346), where field names were assigned a four digit number, XML tag names for business e-file tax returns have been defined using meaningful words and phrases that describe the line, formula, or data being gathered.

For example:

On the CA Form 100 tax form, Line 1 is the first line of the State Adjustments portion of page 1 and is described as *Net income (loss) before state adjustments*.

In an XML return, the tag names and sample data would appear as follows:

```
<NetIncome>2789354</NetIncome>
```

In the XML schema the tag names and annotation describing the element appear as follows:

```
<xsd:element name="NetIncome" type="irs:USAmountType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Net income or loss before state adjustments.</Description>
      <LineNumber>Line 1</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```

**Note:** Usage of the XML annotation construct to document each element's description and line or part reference appears throughout all CA Business e-file XML Schemas. Please refer to these annotations to insure proper usage of the XML as it relates to the tax return forms.

#### 4.2.2 Attributes

Attributes provide additional information or describe a feature of low level data elements, groups of elements (i.e., parts and sections within tax forms), and document elements. Attribute names begin in lower case, and are completed in camel case. Every return document, form, schedule, or supporting attachment document, has been defined with the following attributes in its root element (also, see Sample XML Data below):

- **documentId:** Required attribute that uniquely identifies the document within the context of the whole return. Tax return preparer's software is responsible for generating a unique id of idType defined in the IRS' efileTypes.xsd file for each of the return documents.
- **documentName:** Optional attribute of string type with a FIXED value. If it is used, it must have a value equal to the name of the form, schedule or a supporting document it represents as given in the Schema.
- **softwareId:** For California purposes, this is your CTP ID issued by our substitute forms program.
- **softwareVersion:** The version of your software that you provide.

#### Sample XML Data

```
<CAForm100ScheduleH documentName="CAForm100ScheduleH" documentId="A2"
softwareId="12345678" softwareVersion="S2006v3.2">
```

#### 4.2.3 Repeating Groups

The repeating group is a data element or a group of data elements that can repeat the number of times specified in the *maxOccurs* attribute. Unlike paper tax forms, most e-file XML repeating groups are set to allow an unlimited amount of information to be provided. For example, Schedule D, Part 1, Line 1, Short-Term Capital Gains and Losses, allows two entries on the paper form. The corresponding Business e-file Schema allows an unlimited number of entries.

The following example illustrates a repeating group schema where complex types define a content model for a repeating group of data. The attribute that makes the group repeat appears highlighted. Also appearing below is sample XML data from this structure:

```
<xsd:complexType name="CA-RoyaltiesScheduleType">
  <xsd:annotation>
    <xsd:documentation>Content model for CA Non-Business Royalties Schedule</xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
    <xsd:element name="RoyaltyItem" type="CA-RoyaltiesType" minOccurs="0"
      maxOccurs="unbounded"/>
  </xsd:sequence>
</xsd:complexType>

<xsd:complexType name="CA-RoyaltiesType">
  <xsd:sequence>
    <xsd:element name="Explanation" type="irs:ShortExplanationType" minOccurs="0"/>
    <xsd:element name="Amount" type="irs:USAmountType" minOccurs="0"/>
  </xsd:sequence>
</xsd:complexType>
```

#### Sample XML Data

```
<RoyaltyItem>
  <Explanation>Sample Explanation 1</Explanation>
  <Amount>1000</Amount>
</RoyaltyItem>
<RoyaltyItem>
  <Explanation>Sample Explanation 2</Explanation>
  <Amount>2000</Amount>
</RoyaltyItem>
<RoyaltyItem>
  <Explanation>Sample Explanation 3</Explanation>
  <Amount>3000</Amount>
</RoyaltyItem>
```

#### 4.2.4 Choice Construct

The choice construct within an XML Schema batches a data element or group of data elements between choice tags and only allows one of the data elements or groups to be provided in an instance. The following depicts a choice between a USAddress or ForeignAddress:

```
<xsd:choice>
  <xsd:element name="USAddress" type="irs:USAddressType"/>
  <xsd:element name="ForeignAddress" type="irs:ForeignAddressType"/>
</xsd:choice>
```

#### 4.2.5 Union Construct

The union construct defines a simple data type as a collection (union) of more than one data type. The following depicts use of the union construct to define the CA-CorporationPaymentType:

```
<xsd:simpleType name="CA-CorporationPaymentType">
  <xsd:annotation>
    <xsd:documentation>Defines CA corporation payment types</xsd:documentation>
  </xsd:annotation>
  <xsd:union memberTypes="CA-ReturnPaymentType CA-EstimatePaymentType"/>
</xsd:simpleType>
```

Both of the member types above consist of enumerated values describing the allowable payment types. See illustration below:

```
<xsd:simpleType name="CA-ReturnPaymentType">
  <xsd:annotation>
    <xsd:documentation>Defines a CA return payment type</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="irs:StringType">
    <xsd:enumeration value="Return"/>
  </xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="CA-EstimatePaymentType">
  <xsd:annotation>
    <xsd:documentation>Defines CA estimate payment periods or types</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="irs:StringType">
    <xsd:enumeration value="1stQtrEstimate"/>
    <xsd:enumeration value="2ndQtrEstimate"/>
    <xsd:enumeration value="3rdQtrEstimate"/>
    <xsd:enumeration value="4thQtrEstimate"/>
  </xsd:restriction>
</xsd:simpleType>
```

The resulting allowable values for the union of the CA-ReturnPaymentType and CA-EstimatePaymentType into the CA-CorporationPaymentType are: Return, 1stQtrEstimate, 2ndQtrEstimate, 3rdQtrEstimate, and 4thQtrEstimate.

#### 4.2.6 e-file Types

e-file types are defined global data types that are used in more than one, and for some types, all schemas for element definitions. Because of this, they are often referred to as “base” data types. Following are the 5 California base e-file type schema files and 1 IRS base e-file type schema file that provide the foundation of data type definitions for California Business e-file XML tax returns:

- **CA-eFileTypes** (supports all California BEeF schemas)
- **CA-PartnershipTypes** (supports CA Form 565 and 568 families)
- **CA-CorporationTypes** (supports CA Form 100 and 100S families)
- **CA-InterfaceTypes** (supports CA Transmission schemas)
- **CA-EDATypes** (supports CA Economic Development Area (EDA) Forms 3805Z, 3806, 3807 & 3809)
- **efileTypes** (supports all California and Federal XML tax return schemas)

The base schema files include a wide variety of types, such as:

- Short simple types (for example: **CA-SOSNType**: Type for California Secretary of State file number) that define the restrictions (e.g., facets, patterns and enumerations) of acceptable data
- Large complex types composed of many elements with intricate structures (for example: **CA-DistributiveltemsType**: Content model for Forms 565 and 568 - Schedules K and K-1 - Partners or members shares of income, deductions, credits, etc.).

Global or base data type definitions also appear in document or form level schemas. These definitions only apply to elements within the structure of the document defined by that schema. For example, within the CAForm100ScheduleH schema the CA-IntercompanyDividendType defines elements for repeating rows in part 1 of the CAForm100ScheduleH.

Generally, FTB has made a commitment to utilize the IRS efileTypes whenever possible. However, we have established our own CA Types when no comparable federal element or structure exists, and/or when CA law, forms, instructions, etc., differ from federal requirements.

#### 4.2.7 Re-Use of Complex Types

Throughout the CA Business e-file XML schemas where information requested on various portions of the tax forms are identical, or substantially similar, we often have created only one structure to satisfy multiple requirements (please see partial listing of examples below). This design avoids duplication and results in less physical schema structure. To accommodate this design where the structure addresses more than one tax form, but where the line number references are different, we have included additional guidance in the annotated descriptions and line number documentation. Please review this documentation for detailed information on which elements apply to particular tax forms and specific lines.

##### CA-CorporationTypes Re-Used Structures

- **CA-BalSheetAssetType** (Content model for Form 100 and Form 100S Schedule L - Assets Balance Sheet.)
- **CA-BalSheetLiabStockEqType** (Content model for Form 100 and Form 100S Schedule L - Liabilities and Stockholder Equity Balance Sheet.)
- **CA-ProrataShareltemsType** (Content model for Forms 100S - Schedules K and K-1 - S Corporation Shareholder's Pro-rata share of income, deductions, credits, etc.)
- **CAForm100SeriesScheduleJType** (Content model for Form 100 and Form 100S Schedule J - Add-On Taxes and Recapture of Tax Credits)
- **CAForm100SeriesScheduleLType** (Content model for Form 100 and Form 100S Schedule L - Balance Sheet)
- **CAForm100SeriesScheduleVType** (Content model for Form 100 and Form 100S Schedule V - Cost of Goods Sold)

## CA-PartnershipTypes Re-Used Structures

- **CA-DistributiveItemsType** (Content model for Forms 565 and 568 - Schedules K and K-1 - Partners or members shares of income, deductions, credits, etc.)
- **CA-PartnershipLLCEntityInformationType** (Content model for CA Forms 565 and 568 - Schedule K-1 - Partnership or LLC entity information and questions)
- **CA-PartnershipLLCIncomeType** (Content model for CA Form 565 and Form 568 Schedule B - Income Lines)
- **CA-PartnershipLLCDeductionsType** (Content model for CA Form 565 and Form 568 Schedule B - Deductions Lines)
- **CA-Form565Form568ScheduleAType** (Content model for CA Forms 565 and 568 - Schedule A - Cost of Goods Sold)
- **CA-Form565Form568ScheduleLType** (Content model for CA Forms 565 and 568 - Schedule L - Balance Sheet)
- **CA-Form565Form568ScheduleM-1Type** (Content model for CA Forms 565 and 568 - Schedule M-1 Reconciliation of Income Per Books/Return)
- **CA-Form565Form568ScheduleM-2Type** (Content model for CA Forms 565 and 568 - Schedule M-2 Partners' Capital Accounts)
- **CA-Form565Form568ScheduleDType** (Content model for CA Forms 565 and 568 - Schedule D - Capital Gain or Loss)

### 4.2.8 Identity Constraints

Like the IRS, CA Business e-file XML schemas employ identity constraints that require a document's documentId to be unique across a return. The constraint for each return can be found at the highest, or outermost element of each return family named *CA-Return*. The following depicts the definition of the CAReturn100's identity constraint:

```
<xsd:unique name="documentId">  
  <xsd:selector xpath="ftb:CA-ReturnData/ftb:*|ftb:CA-ReturnData/irs:*/>  
  <xsd:field xpath="@documentId"/>  
</xsd:unique>
```

### 4.3 Attachments to CA Business e-file Returns

Taxpayers are instructed to attach supporting information to the tax return at specific points of reference. This includes tax forms, statements, elections, notices, schedules, and other types of miscellaneous information that may be required by the FTB Forms, instructions, regulations, or publications. These may be submitted within the CA Business e-file XML return as XML documents or as binary files (i.e., "pdf" files).

#### 4.3.1 XML Attachments

XML attachments may only be attached where specific references are noted within the XML schema. Attachments that are prepared and submitted in this fashion are identified by the referenceDocumentName attribute associated to the element or document they apply to. Each of these names refers to a supporting schema located in the default California or Federal "irs:" namespace. XML documents referenced from within an XML return instance should only be the documents identified within the referenceDocumentName.

For attachments not specifically pre-identified, pointed to or provided for within the schemas, we have provided the CA-GeneralDependency and CA-BinaryAttachment (i.e., ".pdf") schemas. The CA-General Dependency schema includes elements that provide the:

- **FormLineOrInstructionReference** – the form and/or line number to which the attachment belongs.
- **RegulationReference** – the regulation and/or publication reference.
- **Description** – provide a meaningful title or explanation for the attachment.
- **AttachmentInformation** – additional information regarding the attachment.

### 4.3.2 Binary Attachments

The CA Business e-File tax return may also include non-XML documents, known as *binary attachments*, submitted in “.PDF” format. These attachments are part of the Submission Archive file, and only information about them is located inside the XML return data. They allow taxpayers to provide information and documentation that is not provided for in a defined XML Schema. This includes information such as the form FTB 8453-C, *California e-file Return Authorization for Corporations*, and other miscellaneous, schedules, explanations and other information that may be provided in support of the return.

Unlike the IRS, we do not identify and locate the binary attachment within the Schema by use of a ReferenceAttachmentID. We only require that for every binary attachment there is an accompanying CA-BinaryAttachment XML document. The CA-Binary Attachment includes elements that provide the:

- **FormLineOrInstructionReference** – the form and/or line number to which the attachment belongs.
- **RegulationReference** – the regulation and/or publication reference.
- **Description** – provides a meaningful title or explanation for the attachment.
- **AttachmentLocation** – Information indicating the file path name of the binary attachment (PDF).

### 4.4 Namespace

Namespaces in XML Schemas allow all the vocabulary of type definitions that occur within or under a particular namespace to remain separate and unaffected from definitions in other namespaces. XML vocabularies can co-exist within a schema if they are assigned different monikers or prefixes. We utilize three different Namespaces in CA Business e-file:

- **The California namespace** (<http://www.ftb.ca.gov/efile>) that does not utilize a moniker or prefix, and is the default namespace for all schemas that are utilized in the California XML return.
- **The IRS’ namespace** (<http://www.irs.gov/efile>) which has the moniker/prefix “irs:” Note: within the IRS XML return submission, this namespace is the default namespace and does not have or utilize a moniker or prefix.
- **The W3C namespace** (<http://www.w3.org/2001/XMLSchema>), which utilizes the moniker/prefix “xsd:”. This namespace contains base definitions that govern and define the use and syntax of XML.

### 4.5 Import Statement

The Import statement allows use of the schemas from a different namespace within the default namespace. In order to use of the federal schemas (e.g., base data types and attachment schemas) in their unaltered state within the California XML return, we use the XML Import statement.

### 4.6 Return Data Organization

The ReturnData schema files for the CA Form 565, 568, and 100S return families have been organized so that they are easy to locate and appear in the order of their relative importance/significance. First, the documents within appear by the general context to which they apply (see CA-ReturnData565 example below). Within each contextual area, documents are then ordered in alphabetical and numerical sequence.

Required Forms

- CAForm565

CA Forms

- CAForm565Form3885P CAForm565ScheduleD CAForm565ScheduleK-1 CAForm592B...

IRS Forms

- irs:IRS982 irs:IRS4562 irs:IRS4797 irs:IRS6781 irs:IRS8082 irs:IRS8275...

CA Referenced Attachments

- CA-AdditionalSection263ACostsSchedule CA-AllocableMiscIncomeLossSchedule CA-AllocableRoyaltiesSchedule...

- [irs:IRS970](#) [irs:IRS3115](#) [irs:IRS4684](#) [irs:IRS8271...](#)

## **4.7 Schema Validation**

One of the most significant benefits of using XML and schemas for e-file tax returns is that the XML instance documents (i.e., returns) can be validated against the schemas that define the structure and data types, prior to submitting the return for further processing. This provides the advantage of checking for errors as early as possible. We strongly encourage all CA Business XML e-file tax returns to be validated against the current production schemas (as noted on our Website) prior to transmission to the FTB. Schema validation errors are the biggest reason we reject business e-file returns.

## **4.8 Business Rule Validation**

Not all requirements for CA Business e-file returns can be satisfied by schema definitions and schema validation. If an XML return passes schema validation, it is then processed against our business rules. Business rules enforce the business requirements as prescribed by our forms, instructions, laws, and regulations. Returns failing business rule validation are rejected and are considered not filed. Please refer to Section 6.7.2 for more information about our business rules and business rule validation.



## Section 5 Secure Web Internet File Transfer (SWIFT)

### 5.1 Overview

SWIFT is the secure file transfer system that all external customers use for submitting confidential information to FTB as well as receiving receipts and acknowledgements from FTB. SWIFT allows batch transfer of return files quickly and securely via the Internet using HTTPS or FTPS. SWIFT utilizes secure mailboxes ("From FTB" and "To FTB") that are accessed by using a unique SWIFT User ID and Password. General information about SWIFT is available at our Website at: [http://www.ftb.ca.gov/professionals/taxnews/swift\\_faq.html](http://www.ftb.ca.gov/professionals/taxnews/swift_faq.html)

Use of SWIFT requires you to register for a User ID and password. If you have a SWIFT User ID and password for transmitting individual e-file returns you must obtain a separate user ID and password to transmit business e-file returns. To obtain a SWIFT User ID and password or to get more information about accessing SWIFT for e-file, contact e-Programs Customer Service at (916) 845-0353.

## Section 6 Business e-file Transmission and Response Overview

### 6.1 Transmission File Overview

This section provides an overview and description of the method prescribed for assembling business return files for electronic transmission. It also provides details about responses to transmissions, receipts, and acknowledgements. Like the Internal Revenue Service, we have defined the component data structures for electronic filing.

Where appropriate, we have incorporated; by reference or emulation, structures and mechanisms already defined by the IRS for its business e-file program, *MeF*. We often use the same terminology as well. The most prominent similarities between the state and federal programs are the layout of *Submissions* returns and the use of XML and Schemas to define data structures.

A notable difference between the FTB and the IRS is that we use a Secure Web Internet File Transfer (SWIFT) application for quickly and securely exchanging files over the Internet *via HTTPS and FTPS*, instead of the *web services* method used by the IRS. Since the California Business e-file Program does not use *web services*, our transmission structure does not require, nor will it support, SwA- &/or DIME-formatted messages.

Transmitting returns via SWIFT requires use of a unique SWIFT User ID and password. You **do not** use your ETIN and modem password to access SWIFT. If you have a SWIFT User ID and password for transmitting individual e-file returns you must obtain a separate user ID and password to transmit business e-file returns. To obtain a SWIFT User ID and password or to get more information about accessing SWIFT for e-file, contact e-Programs Customer Service at (916) 845-0353.

Transmissions files sent via SWIFT are compressed (in a ZIP-archive structure) and the ZIP file is uniquely named.

In addition to standard acknowledgements, SWIFT also issues receipts to your “From FTB” mailbox, verifying successful receipt of each transmission.

SWIFT does not require you to retrieve your receipts or acknowledgements prior to transmitting new files, however, we encourage you to regularly download your receipts and acknowledgements.

### 6.2 Data and File Compression

FTB uses a nested, Zip-archive file structure for transmissions. The transmissions themselves, as well as the attachments, are compressed using the DEFLATE (#8) method with the *Normal* (default) algorithm setting. Zipped attachments are included in an *outer* ZIP transmission file to create a single file.

Business e-file transmissions, as well as any data compressed and included therein as an attachment, must conform to the ZLIB Compressed Data Format Specification v3.3 (RFC 1950) and the DEFLATE Compressed Data Format Specification v1.3 (RFC 1951). The internal data structure of compressed data must conform to operation-specific definitions as defined within this section.

Also included in the Business e-file transmission file is a “Transmission Manifest” to preserve the data elements contained within the IRS’s SOAP portion. The “Transmission Manifest” has only one layer of compression (while attachments have two).

The following is an example of a typical transmission scenario:

1. A state return and its attachments, including a copy of the federal return, and a manifest of contents are compressed into a single *Submission* file (a ZIP archive).
2. One or more Submission files/archives and a manifest of contents are compressed into a single *Transmission* file (a ZIP archive) and uploaded to the SWIFT system by a transmitter.
3. FTB responds to each successfully received Transmission by creating a *XML – formatted Receipt* response containing a unique, FTB-generated identifier known as the “Transmission Serial Number”. This receipt is made available to the appropriate transmitter for retrieval from within their SWIFT “FromFTB” mailbox. A “Receipt” is **not** compressed since it is a single file that doesn’t require a manifest and is already very small in size.
4. After processing a successfully received Transmission, FTB creates an *Acknowledgements* (ACKs) response that references the specific Transmission, all of the Submissions within, and their acceptances/rejections/specific errors/etc. This acknowledgement is made available only to the appropriate transmitter for retrieval from within their SWIFT “FromFTB” mailbox. “ACKs” have only one layer of compression and no manifest.

### 6.3 Business e-file Transmission

Initial “inbound” Business e-file Transmission files use the naming convention:  
**<TransmissionID> + “.zip”**

**TransmissionID** - The transmission ID uniquely identifies a transmission and must be exactly 20 characters long. To ensure the global uniqueness of a transmission ID, the following format is required (see Table 1-1):

**Table 1-1: Transmission ID Format**

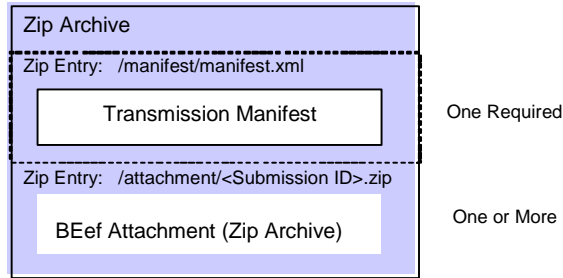
Element	Description
First 5 digits	ETIN
Next 4 digits	Current year
Next 3 digits	Julian date
Next 8 digits	Sequence number that uniquely identifies transmissions sent within a day for that ETIN.

For example, with a *Transmission ID* of “00130200607312345678”:

- “00130” = ETIN;
- “2007” = Current year;
- “073” = Julian date;
- “12345678” = Daily unique ETIN Sequence number.

Figure 1-1 shows the logical structure of transmissions supported by the Business e-file system. This transmission type has an “outer” ZIP file that contains a manifest and one or more “inner” ZIP file attachments.

**Figure 1-1: Structure of California Business e-file Transmission (BEef)**



- **Transmission Manifest** - An XML document containing metadata about the transmission (see Table 1-2 and Exhibit 1-1).
- **Business e-file Attachment(s)** - Operation-specific data containers (currently, only *Submissions*). Attachments are compressed and converted to a binary, ZIP-archive file format.

**Table 1-2: Transmission Manifest Elements**

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year. (See Table 1-1).
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Transmission Timestamp	(Optional) The transmitter's time of transmission to FTB.
Submission Data List	The Submission Data List contains: <ul style="list-style-type: none"> <li>• Count - Count of the number of items in the list, which matches the number of submissions within this transmission.</li> <li>• Submission Data that consists of:               <ul style="list-style-type: none"> <li>• Submission ID – A Submission ID that will match up with a corresponding Submission ID in the manifest of one of the attached submissions.</li> <li>• Electronic Postmark- The time and date that the return was created.</li> </ul> </li> </ul>

**Exhibit 1-1: Transmission Manifest**

```

<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionManifest xmlns="http://www.ftb.ca.gov/efile"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:irs="http://www.irs.gov/efile"
  xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
  transmissionManifestVersion="2006v2.0"
  importedIrsSchemaVersion="2006v1.0">

  <TransmissionId>00130200707312345678</TransmissionId>
  <ETIN>00130</ETIN>
  <TransmissionCategory>T</TransmissionCategory>
  <TransmissionTimestamp>2007-03-14T15:20:23-08:00</TransmissionTimestamp>

  <SubmissionDataList>
    <Count>1</Count>

    <SubmissionData>
      <SubmissionId>0034972007073123456a</SubmissionId>
      <ElectronicPostmark>2007-03-14T15:15:57-08:00</ElectronicPostmark>
    </SubmissionData>
  </SubmissionDataList>
</CA-TransmissionManifest>
  
```

## 6.4 Submission Attachments

Submission attachments use the naming convention: <SubmissionID> + “.zip”

**SubmissionID** - The submission ID uniquely identifies a submission and must be 20 characters in length. To ensure the global uniqueness of a submission ID, the following format is required (see Table 1-3):

Table 1-3: Submission ID Format

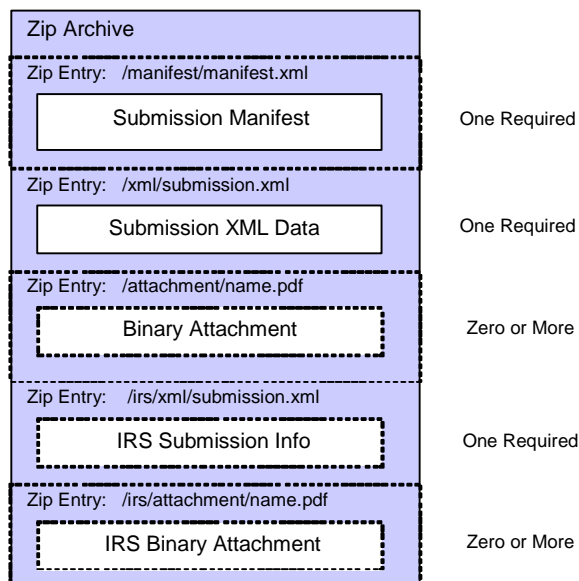
Element	Description
First 6 digits	EFIN
Next 4 digits	Current year
Next 3 digits	Julian date
Last 7 digits	Sequence number that uniquely identifies submissions sent within a day for that EFIN.

For example, with a *SubmissionID* of “00349720060731234567”:

- “003497” = EFIN;
- “2007” = Current year;
- “073” = Julian date;
- “123456a” = Daily unique EFIN Sequence number.

A Submission is a single business entity’s tax data. Created by an ERO, these attachments (see Figure 1-2) are sent one or more at a time from transmitters to (SWIFT) via Transmissions (“outer” ZIP files).

Figure 1-2: Structure of Submission Attachment



- **Submission Manifest** - An XML document containing metadata about the submission (see Table 1-4 and Exhibit 1-2).
- **Submission XML Data** - An XML document that conforms to its indicated submission type’s CA FTB XML Schema.
- **Binary Attachment** - A PDF file containing any taxpayer business documents associated with the submission with content as allowed by rules defined by CA Business e-file Program. Information describing the binary file is included in the Submission XML Data (*CA-BinaryAttachment.xsd*).

- **IRS Submission Info** - An XML document that conforms to its indicated submission type's IRS XML Schema.
- **IRS Binary Attachment** - A PDF file containing any taxpayer business documents associated with the IRS submission with content as allowed by rules defined by the IRS. Information describing the binary file is included in the Submission XML Data, according to IRS XML Schema definitions.

**Table 1-4: Submission Manifest Elements**

Element	Definition
Submission ID	A globally unique identifier for the received submission created by the originator. (See Table 1-3).
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Submission Category	Identifies the submission category: <ul style="list-style-type: none"> <li>▪ "CORP" (Corporation)</li> <li>▪ "EO" (Exempt Organization), or</li> <li>▪ "PART" (Partnership)</li> </ul>
CA Business Entity ID	(Optional) The filers' unique California BE identifier (depending on form-type filed): <ul style="list-style-type: none"> <li>▪ Corporation # [7 digits]</li> <li>▪ FEIN (Federal Employment ID #) [9 digits]</li> <li>▪ SOSG (Secretary of State General Partnership #) [12 digits], or</li> <li>▪ TEMP (temporary #) [7 digits]</li> </ul>
Name Control	(Optional) Name Control of the business taxpayer (Legal Characters: A-Z, 0-9, hyphen, and ampersand; Illegal Characters: spaces and symbols).
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state submission depends on.

**Exhibit 1-2: Submission Manifest**

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionManifest xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:irs="http://www.irs.gov/efile"
    xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
    submissionManifestVersion="2006v2.0"
    importedIrsSchemaVersion="2006v1.0">

    <SubmissionId>0034972007073123456a</SubmissionId>
    <EFIN>003497</EFIN>
    <GovernmentCode>CAST</GovernmentCode>
    <SubmissionType>100</SubmissionType>
    <TaxYear>2006</TaxYear>
    <SubmissionCategory>CORP</SubmissionCategory>
    <CA-BusinessEntityId>1234567</CA-BusinessEntityId>
    <NameControl>NB3C</NameControl>
    <IRSSubmissionId>0034972007073123456b</IRSSubmissionId>
</CA-SubmissionManifest>
```

## 6.5 Receipt Response

The corresponding “outbound” Business e-file response file (Receipt) uses the naming convention:

**<TransmissionID> + “.” + <Transmission Serial #> + “R.xml”**

**ReceiptID** - The receipt ID uniquely identifies a transmission’s receipt and must be 30 characters long. To ensure the global uniqueness of a receipt ID, the following format will be used (see Table 1-5):

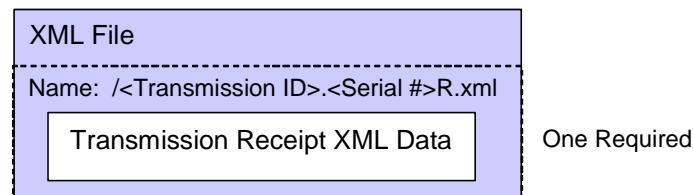
**Table 1-5: Receipt ID Format**

Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “.”
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - “R” (Receipt).

Receipts are XML documents created (see Figure 1-3) for each transmission that is successfully received by the Business e-file system. Once the receipt is generated it is then made available only to the appropriate transmitter for retrieval from within their SWIFT “FromFTB” mailbox.

**Reminder:** A receipt acknowledges only the successful receipt of the transmission file by SWIFT. It is not an acknowledgement that the file was successfully processed or accepted by the e-file system.

**Figure 1-3: Structure of Receipt Response**



**Receipt XML Data** – An XML document that contains one Business e-file Transmission Receipt (see Table 1-6).

**Table 1-6: Transmission Receipt Elements**

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year (see Table 1-1).
Receipt Timestamp	The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.

**Exhibit 1-3: Transmission Receipt**

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionReceipt xmlns="http://www.ftb.ca.gov/efile"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:irs="http://www.irs.gov/efile"
  xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
  transmissionReceiptVersion="2006v3.0"
  importedIrsSchemaVersion="2006v2.0">

  <TransmissionId>00130200707312345678</TransmissionId>
  <ReceiptTimestamp>2007-03-14T15:25:36-08:00</ReceiptTimestamp>
  <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
</CA-TransmissionReceipt>
```

## 6.6 Acknowledgement Response

The corresponding “outbound” Business e-file response file uses the naming convention:  
<TransmissionID> + “. ” + <Transmission Serial #> + “A.zip”

**AcknowledgementsID** - The acknowledgements ID uniquely identifies a transmission’s acknowledgements and must be 30 characters long. To ensure the global uniqueness of an acknowledgements ID, the following format will be used (see Table 1-7):

**Table 1-7: Acknowledgements ID Format**

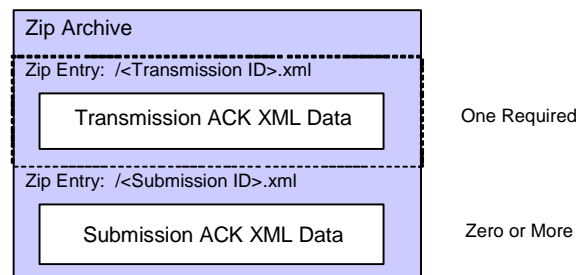
Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “.”
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - “A” (Acknowledgements).

Depending on the document contained therein, use the following naming conventions:

<TransmissionID> + “.xml” for *Transmission* Acknowledgements;  
<SubmissionID> + “.xml” for *Submission* Acknowledgements.

Acknowledgements are XML documents created for each transmission and submission processed by the Business e-file system. They are then “ZIP”-ed into an archive (see Figure 1-4) and made available only to the appropriate transmitter for retrieval from within their SWIFT “FromFTB” mailbox.

**Figure 1-4: Structure of Acknowledgements Response**



- **Transmission ACK XML Data** – An XML document that contains one Transmission Acknowledgement (see Table 1-8).
- **Submission ACK XML Data** – An XML document that contains one Submission Acknowledgement (see Table 1-9).

**Table 1-8: Transmission Acknowledgement Elements**

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year.
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Receipt Timestamp	(Optional) The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.
Transmission Status	Indicator whether the transmission is [A]ccepted or [R]ejected.
Status Timestamp	The date and time the transmission’s status was acknowledged.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected transmission.



#### Exhibit 1-4: Transmission Acknowledgement

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:irs="http://www.irs.gov/efile"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    transmissionAcknowledgementVersion="2006v2.0"
    importedIrsSchemaVersion="2006v1.0">

    <TransmissionId>00130200707312345678</TransmissionId>
    <ETIN>00130</ETIN>
    <TransmissionCategory>T</TransmissionCategory>
    <ReceiptTimestamp>2007-03-14T15:25:36-08:00</ReceiptTimestamp>
    <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
    <TransmissionStatus>R</TransmissionStatus>
    <StatusTimestamp>2007-03-14T15:30:16-08:00</StatusTimestamp>

    <ErrorList errorCount="1">
        <Error errorId="1">
            <XPath>CA-TransmissionManifest/SubmissionDataList/Count</XPath>
            <ErrorCategory>Noncorrectable</ErrorCategory>
            <ErrorMessage>
                The "Count" of submissions in the [SubmissionDataList]
                does not equal the actual number of
                submission ZIP archives/files attached.
            </ErrorMessage>
            <RuleNumber>T0000-010</RuleNumber>
            <Severity>S</Severity>
            <DataValue>Count value: 100</DataValue>
        </Error>
    </ErrorList>
</CA-TransmissionAcknowledgement>
```

**Table 1-9: Submission Acknowledgement Elements**

<b>Element</b>	<b>Definition</b>
Submission ID	A globally unique identifier for the received submission created by the originator.
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Submission Category	Identifies the submission category: <ul style="list-style-type: none"> <li>▪ "CORP" (Corporation)</li> <li>▪ "EO" (Exempt Organization), or</li> <li>▪ "PART" (Partnership)</li> </ul>
Electronic Postmark	(Optional) The time stamp indicating when the transmitter received the originated return before sending it on to the CA FTB.
Filing Status	[A]ccepted or [R]ejected filing status of the submission.
Status Timestamp	The date and time the submission's filing status was acknowledged.
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state submission depends on.
CA Business Entity ID	(Optional) The filers' unique California BE identifier (depending on form-type filed): <ul style="list-style-type: none"> <li>▪ Corporation # [7 digits]</li> <li>▪ FEIN (Federal Employment ID #) [9 digits]</li> <li>▪ SOSG (Secretary of State General Partnership #) [12 digits], or</li> <li>▪ TEMP(Temporary #) [7 digits].</li> </ul>
Tax Period End Date	(Optional) The tax period end date of the submission.
Completed Validation	(Optional) Indicates whether the submission went through all possible validation processing ('true') or not ('false').
Embedded CRC32	(Optional) Embedded ZIP CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Computed CRC32	(Optional) CA FTB computed CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Taxable Income	(Optional) Taxable income.
Total Tax	(Optional) Total tax.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected submission.

## Exhibit 1-5: Submission Acknowledgement

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:irs="http://www.irs.gov/efile"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    submissionAcknowledgementVersion="2006v2.0"
    importedIrsSchemaVersion="2006v1.0">

    <SubmissionId>0034972007073123456a</SubmissionId>
    <EFIN>003497</EFIN>
    <GovernmentCode>CAST</GovernmentCode>
    <SubmissionType>100</SubmissionType>
    <TaxYear>2006</TaxYear>
    <SubmissionCategory>CORP</SubmissionCategory>
    <ElectronicPostmark>2007-03-14T15:15:57-08:00</ElectronicPostmark>
    <FilingStatus>R</FilingStatus>
    <StatusTimestamp>2007-03-14T15:35:23-08:00</StatusTimestamp>
    <IRSSubmissionId>0034972007073123456b</IRSSubmissionId>
    <CA-BusinessEntityId>1234567</CA-BusinessEntityId>
    <TaxPeriodEndDate>2007-04-15</TaxPeriodEndDate>
    <CompletedValidation>>false</CompletedValidation>
    <EmbeddedCRC32>0xd87d7c97</EmbeddedCRC32>
    <ComputedCRC32>0xd87d7c97</ComputedCRC32>
    <TaxableIncome>0</TaxableIncome>
    <TotalTax>1</TotalTax>

    <ErrorList errorCount="1">
        <Error errorId="1">
            <XPath>CA-Return/CA-ReturnHeader/TaxPeriodEndDate</XPath>
            <ErrorCategory>Correctable</ErrorCategory>
            <ErrorMessage>
                Form 100, APB/APE, [TaxPeriodBeginDate], or
                [TaxPeriodEndDate] can not be set to a date of 12-31-9999.
            </ErrorMessage>
            <RuleNumber>F100-010</RuleNumber>
            <Severity>R</Severity>
            <DataValue>TaxPeriodEndDate value: 9999-12-31</DataValue>
        </Error>
    </ErrorList>
</CA-SubmissionAcknowledgement>
```

**Table 1-10: Validation Error Elements**

<b>Note:</b> The following elements are optional for all acknowledgements and will be included (as a repeating group) for each error found during the validation of a rejected transmission or submission.	
<b>Element</b>	<b>Definition</b>
XPath	(Optional) The XPath expression of the location of an error in XML data with its full path from the root to the error element or attribute.
Error Category	The FTB-defined category for the reported error.
Error Message	Text describing the error, usually the rule text.
Rule Number	The FTB-assigned number for the rule creating the error.
Severity	([R]eject or Reject and [S]top) "Reject and Stop" errors cause validation of the transmission or submission to stop before any remaining validation rules are executed.
Data Value	(Optional) The value provided in the transmission or submission data for the element used in the validation rule.

## **6.7 Validating Tax Returns**

Once the Transmission file passes validation, the Business e-file system validates the Submission file (tax return(s)). Tax return validation consists of two parts: Schemas validation and Business Rule validation.

### **6.7.1 Schema Validation**

FTB recommends each return be run against a validating parser prior to being submitted to us. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors from us later. A parser compares the XML document to the defined elements and attributes of the Schemas to ensure a well-formed document is received. Schemas provide the basic definition for an element – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications.

If the tax preparation software uses the FTB-defined XML Schemas to create the XML tax return, there should be no data format errors in the return. The Business e-file system verifies this by validating each return submission in the transmission file against the Schemas including validating the federal return against the current valid federal Schema. If a data format error is encountered in either the state or federal submission, the return will be rejected.

*Note:* When an error is found during Schema validation, processing is stopped at the point of the error. Consequently, there may be additional errors in the file that have not been identified.

### **6.7.2 Business Rule Validation**

We validate all incoming business tax returns against our list of Business Rules that are published with our Schemas. When a return violates a Business Rule, our system will reject the return and include a message describing the error in the acknowledgement record.

Each Business Rule has a severity of either “Reject and Continue” or “Reject and Stop”:

- When a Rule with the severity of “Reject and Continue” is violated, our system will continue validating the rest of the return and provide a list of all errors found in the return.
- When a Rule with the severity of “Reject and Stop” is violated, our system will stop validating the return. Only errors found before that point in the return will be listed in the acknowledgement record. Additional errors may exist in the return, but our system will not identify them until the return is resubmitted.

The following are examples of the Business Rules. The latest updates to the Business Rules associated with the validation of the return, can be found on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov)

## Schema Validation Business Rules Example

Rule Number	Parent Schema	Rule Text	Severity	Error Type	Date Changed
X0000-010		Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	XML Error	
X0000-020		The California Software ID Number [SoftwareId] must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.	Reject and Stop	XML Error	

### 6.8 Entity Entry Instructions

Use these guidelines for entering name and address information for California Business e-file returns. In some instances, our guidelines differ from those used by the IRS.

#### General Instructions

- Do not use punctuation or symbols, unless specifically allowed.  
*Note:* The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

#### Corporation Name Control Field

- Always use the word “**AND**” for the ampersand (&) symbol
- Never use the word “**THE**” when **PRECEDING** the Corporation or Partnership.
- Never space when a space, punctuation, symbols, or special characters are shown.
- Corporation Control [Header][NameControl] consists of the first FOUR (4) characters of the Corporation Name. For example:

**Example:** 10 Eleven Inc.                      **Key:** 10EL

**Example:** Ten Eleven Inc.                      **Key:** TENE

**Example:** The Bunny Patch, Inc.                      **Key:** BUNN

**Example:** Joe The Baker                      **Key:** JOET

**Example:** TJ's                      **Key:** TJS

**Example:** M & V Enterprises, Inc.                      **Key:** MAND

## **Name Fields**

- Never include spaces in the following fields:
  - Name Control [NameControl]
  - Corporation Name [CorporationName]

## **Address Fields**

- Use Standard Abbreviations, as shown in Section 6.9, for the suffix of the street name.
- Enter "PMB" followed by the box number in the [InCareOfAddress] field if the taxpayer has a Private Mail Box. If the [InCareOfAddress] Address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.
- Enter the suite number in the [StreetAddress] field or [InCareOfAddress ] field. Include the identifier (Suite, Ste.).
- When entering supplemental information, such as "Care of" name or business name, in the [InCareOfAddress] field, omit the words "c/o" and "ATTN:"
- Use the standard two-digit abbreviation for the state or U.S. possession in the [State] field (Refer to Section 6.10).
- Apply standard abbreviations if the address exceeds the allowable length.

## **Foreign Addresses**

- Use the [CA-ForeignAddress] type for foreign addresses.
- Use specific foreign address rules:
  - For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
  - For Singapore, enter "Singapore" in both the City and Country fields.
  - For Baja California, enter "Mexico" in the Country field.
  - For Canada, refer to section 6.10 for acceptable Canadian province abbreviations. Enter "Canada" in the [Country] field, followed by the province abbreviation in the [ProvinceOrState].)

## 6.9 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

Name	Abbr	Name	Abbr	Name	Abbr
Air Force Base	AFB	Freeway	FWY	Point	PT
America(n)	AMER	Garden	GDN	Post Office	PO
And/&	/	Gateway	GTWY	Presidio	PRES
Annex	ANX	Grove	GRV	Private Mail Box	PMB
Apartment/Apartamento	APT	Headquarters	HQ	Ranch/Rancho	RNCH
Associates/Association	ASSOC	Heights	HTS	River	RIV
Avenue/Avenida	AV	Highland	HGLD	Road	RD
Bank	BK	Highway	HWY	Room	RM
Battalion	BTN	Hospital	HOSP	Rural Route	RR
Battery	BTRY	Hotel	HTL	Saint/Sainte	ST
Beach	BCH	Incorporated	INC	San/Santo	SN
Boulevard	BL	Industry	IND	School	SCH
Box	BX	International	INTL	Service	SERV
Branch	BR	Island/Isle	IS	South *	S
Broadway	BRDWY	Junction	JCT	Southeast *	SE
Building	BLDG	Lake	LK	Southwest *	SW
California	CALIF	Lane	LN	Space	SP
Caminita	CMNTA	Lodge	LDG	Space Flight Center	SFC
Caminito	CMNTO	Loop	LP	Spring	SPG
Camino	CMNO	Lower	LWR	Squadron	SQD
Canyon	CYN	Management	MGMT	Square	SQ
Causeway	CSWY	Manor	MNR	Station	STA
Center	CTR	Marine Corps Air	MCAS	Street	ST
Central	CTL	Station		Suite	STE
Circle	CIR	Martin Luther King	M L KING	Taxpayer Unknown	TAXPAYER UNKNWN
City	CY	(JR)		Terminal	TERM
Coast	CST	Medical	MED	Terrace	TER
College	CLG	Memorial	MEM	Track	TRAK
Community	COMM	Mission	MSN	Trail	TRL
Commonwealth	CMNWLTH	Mobile	MBL	Trailer	TRLR
Company	CO	Motel	MTL	Trust	TR
Convalescent	CONV	Mount	MT	Unit/Union	UN
Corporation	CORP	Mountain	MTN	University	UNIV
Country	CNTRY	National	NAT	Upper	UPR
County	CNTY	Naval	NAV	Valley	VLY
Court	CT	Naval Air Base	NAB	Verdes	VRD
Crossing	XING	Naval Air Station	NAS	View	VW
Department	DEPT	North *	N	Villa/Ville	VL
Division/Divide	DV	Northeast *	NE	Village	VLG
Drive	DR	Northwest *	NW	Vista	VIS
East *	E	Number/#	NO	Walk	WK
Estate	EST	Pacific	PAC	Walkway	WKWY
Expressway	EXPY	Park	PK	Way	WY
Flat	FLT	Parkway	PKY	West *	W
Floor	FL	Place	PL		
Fort	FT	Plaza	PLZ		

## 6.10 Standard State Abbreviations and ZIP Code Ranges

<u>State</u>	<u>Abbr</u>	<u>ZIP Code</u>	<u>State</u>	<u>Abbr</u>	<u>ZIP Code</u>
Alabama	AL	350-369	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729	New Hampshire	NH	030-038
California	CA	900-962	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004nn, 005nn
Delaware	DE	197-199			06390, 100-149
District of Columbia	DC	200-205, 20799	North Carolina	NC	270-289
Florida	FL	320-349	North Dakota	ND	580-588
Georgia	GA	300-319, 398-399	Ohio	OH	430-459
			Oklahoma	OK	730-731, 734-749
			Oregon	OR	970-979
Hawaii	HI	967-968	Pennsylvania	PA	150-196
Idaho	ID	832-838	Rhode Island	RI	028-029
Illinois	IL	600-629	South Carolina	SC	290-299
Indiana	IN	460-479	South Dakota	SD	570-577
Iowa	IA	500-528	Tennessee	TN	370-385
Kansas	KS	660-679	Texas	TX	733nn, 73949
Kentucky	KY	400-427			750-799
Louisiana	LA	700-714			885nn
Maine	ME	039-049	Utah	UT	840-847
Maryland	MD	20331, 20335-219	Vermont	VT	050-054, 056-059
Massachusetts	MA	010-027, 055nn	Virginia	VA	20040-201nn, 20301, 20370, 220-246
			Washington	WA	980-994
Michigan	MI	480-499	West Virginia	WV	247-268
Minnesota	MN	550-567	Wisconsin	WI	49936, 530-549
Mississippi	MS	386-397, 71233	Wyoming	WY	820-834
Missouri	MO	630-658			

<u>State</u>	<u>Abbr</u>	<u>ZIP Code</u>	<u>State</u>	<u>Abbr</u>	<u>ZIP Code</u>
<b><u>Military Addresses Overseas (APO or FPO)</u></b>			<b><u>United States Possessions Abbreviations</u></b>		
Europe, Middle East, Africa, and Canada	AA	34000-34099	American Samoa	AS	96799
Americas (other than Canada)	AE	090-098	Federated States of Micronesia	FM	96941-96944
Pacific	AP	96200-96699 & 98700	Guam	GU	969
			Marshall Islands	MH	96960, 96970
			Northern Mariana Is.	MP	96950-96952
			Palau	PW	96940
			Puerto Rico	PR	006-007, 009
			Virgin Islands	VI	008

### **Canadian Province Abbreviations**

Alberta	AB	Newfoundland	NF	Ontario	ON	Yukon Territories	YT
British Columbia	BC	Northwest Territories	NT	Prince Edward Island	PE		
Manitoba	MB	Nova Scotia	NS	Quebec	PQ		



## Section 7 Payment Options

### Electronic Funds Withdrawal (EFW)

Businesses may elect to have their current year balance due paid by EFW. Our e-file program also provides the ability to send a schedule of EFW requests for estimated tax payments or annual tax payments part of the e-file return transmission. Corporations, Partnerships or LLC's authorize the EFW by signing form FTB 8453-C, FTB 8453-P or FTB 8453-LLC. The EFW request(s) and banking information are transmitted with the e-file return. The entries for the dates and amounts of the EFWs are contained in the e-file return.

**Note:** Corporations required to remit payments by Electronic Funds Transfer may use EFW and be considered in compliance with that requirement.

### Electronic Funds Transfer for Corporations

If a corporation is enrolled in FTB's EFT program, they may elect to pay their current year balance due through that system. For more information on FTB's Electronic Funds Transfer Program, go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **EFT**.

### Paper Check (FTB Form 3586, 3567 or 3588)

If a business pays by paper check, you must furnish them with a completed form FTB 3586, *Voucher for Corp e-filed Returns*, 3587 *Voucher for LP, LLP, and REMIC e-filed Returns* or 3588 *Voucher for LLC e-filed Returns*. Provide this form to the business after the return has been accepted. The Entity Number (e.g., Corporation Number, Secretary of State Number, etc.), FEIN, name, and address information on form FTB 3586, 3587 or 3588 must be the same information that was electronically transmitted and match the information printed on the paper copy of the business's tax return (Form 100, 100S, 565, or 568). Erroneous information may cause us to misapply the payment.

Instruct businesses that want to pay a different amount from the amount printed on form FTB 3586, 3587 or 3588 to line through the pre-printed amount and write in the amount they are paying.

**Note:** Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement.

Those that do not meet these requirements and want to participate on a voluntary basis may do so. If the corporation is paying through EFT, Do Not Send The Payment Voucher (FTB 3586). Partnerships or Limited Liability Companies that do not request an EFW with their e-file return, must pay by check.

For corporations not required to remit their payments through EFT, electronic funds withdrawal is voluntary and applies only to the return you are filing at this time.

To cancel an electronic funds withdrawal, you must contact our e-Programs Customer Service at (916) 845-0353 at least two working days before the date of the withdrawal.

# Instructions for Form FTB 3586

## Voucher for Corporation Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3586, Voucher for Corp e-filed Returns, to pay the tax only if the corporation:

- Files its tax return electronically,
- Has a balance due,
- Remits payment with a check or money order, and
- Is not required to remit payment through EFT.

### Private Mail Box (PMB) Number

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### Electronic Funds Transfer (EFT)

Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty.

Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation pays through EFT, **Do Not Send The Payment Voucher.** For more information, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov), call (916) 845-4025, or get FTB Pub. 3817, Electronic Funds Transfer Program Information Guide.

### General Instructions

Is form FTB 3586 preprinted with the corporation's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the corporation's name, address, California corporation number, federal employer identification number, and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

Verify that the following information is complete:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

The information on form FTB 3586 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the corporation's 2006 tax return.

3. Make the check or money order payable to "Franchise Tax Board." Write the corporation number, tax year (2006), and Form 100 or Form 100S, on the check or money order.

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but **do not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the tax return to the FTB. Keep it for the corporation's records.

### When to Make Payment

If there is a balance due on the corporation's 2006 tax return, send form FTB 3586 with the payment to FTB.

### Payment of Tax Due Dates:

To avoid late payment penalties and interest, 100% of the tax liability must be paid by the following due dates: **\*See Note below**

### Form 100 or 100S

Calendar Year Filers	March 15, 2007
Fiscal Year Filers	15th day of the 3rd month following the close of the taxable year.

### Form 100 for farmers' cooperative

Calendar Year Filers	September 15, 2007
Fiscal Year Filers	15th day of the 9th month following the close of the taxable year.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

- If the corporation fails to pay its total tax liability by the original due date, a late payment penalty plus interest will be added to the tax due. **\*See Note below**
- If the corporation does not file its California tax return by the extended due date, or the corporation's powers, rights, and privileges have been suspended or forfeited by the FTB or the California Secretary of State, as of the original due date, the automatic extension will not apply and a delinquency penalty plus interest will be assessed from the original due date of the California tax return.
- If the corporation is required to remit all of its payments through EFT and pays by another method, a 10% noncompliance penalty will be assessed.

**\*Note:** The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than minimum franchise tax, if applicable.

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE ✂

(Calendar year corporations — Due March 15, 2007)  
(Fiscal year filers — see instructions)

TAXABLE YEAR

CALIFORNIA FORM

## 2006 Voucher for Corp e-filed Returns

## 3586 (e-file)

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_, year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

California corporation number	Federal employer identification number	Amount of payment
-------------------------------	--	-------------------

Corporation name \_\_\_\_\_

Address including Suite, Room, or PMB no. \_\_\_\_\_

City	State	ZIP Code	Entity will file. <input type="radio"/> Form 100 or <input type="radio"/> Form 100S
------	-------	----------	---

Contact telephone number ( ) _____	IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM Do not send copy of return with payment voucher.
---------------------------------------	---

EFT TAXPAYER, DO NOT USE THIS FORM

6181063

FTB 3586 2006

# Instructions for Form FTB 3587

## Voucher for LP, LLP, and REMIC Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3587, Voucher for LP, LLP, and REMIC e-filed Returns, to pay the tax only if the limited partnership (LP), limited liability partnership (LLP), or real estate mortgage investment conduit (REMIC):

- Files its tax return electronically,
- Has a balance due, and
- Remits payment with a check or money order.

#### Private Mail Box

Include PMB number in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### General Instructions

Is form FTB 3587 preprinted with the LP's, LLP's, or REMIC's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- LP's, LLP's, or REMIC's name;
- Address;
- Secretary of State (SOS) file number; and
- Federal employer identification number.

Information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the LP's, LLP's, or REMIC's name, address, Secretary of State (SOS) file number, federal employer identification number (FEIN), and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink.

Verify that the following information is complete:

- LP's, LLP's, or REMIC's name;
- Address;
- SOS file number;
- FEIN; and
- Amount of payment.

The information on form FTB 3587 should match the information that was electronically transmitted to the Franchise Tax Board (FTB) and

the information printed on the paper copy of LP's, LLP's, or REMIC's tax return.

3. Make the check or money order payable to "Franchise Tax Board." Write the LP's, LLP's, or REMIC's SOS file number and "2006 Form 565" on the check or money order.

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but do **not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the tax return to the FTB. Keep it for the LP's, LLP's, or REMIC's records.

### When to Make Payment

If there is a balance due on the LP's, LLP's, or REMIC's 2006 tax return, send form FTB 3587 with the payment to FTB.

To avoid late payment penalties and interest, 100% of the tax liability must be paid by the 15th day of the 4th month following the close of the taxable year.

**Note:** When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

An extension of time to file a return is not an extension of time to pay the tax. If the entity fails to pay its total tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year.

✂ DETACH HERE ——— IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ——— DETACH HERE ✂  
File and Pay by the 15th Day of the 4th month following the close of the taxable year (fiscal year), OR  
File and Pay by April 16, 2007 (calendar year).

TAXABLE YEAR

**2006**

## Voucher for LP, LLP, and REMIC e-filed Returns

CALIFORNIA FORM

**3587 (e-file)**

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Partnership/LLP/REMIC name

FEIN

DBA

Secretary of State (SOS) file number

Address including Suite, Room, or PMB no

City

State

ZIP Code

Contact Telephone no.

( )

**Do not send copy of return  
with payment voucher.**

Amount of payment

6191063

FTB 3587 (NEW 2006)

# Instructions for Form FTB 3588

## Voucher for LLC Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3588, Voucher for LLC e-filed Returns, to pay the fee only if the Limited Liability Company (LLC):

- Files its tax return electronically,
- Has a balance due, and
- Remits payment with a check or money order.

#### Private Mail Box

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### General Instructions

Is form FTB 3588 preprinted with the LLC's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- LLC's name;
- Address;
- Secretary of State (SOS) file number;
- Federal employer identification number (FEIN); and
- Amount of payment.

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the LLC's name, DBA, address, Secretary of State (SOS) file number, federal employer identification number (FEIN), and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink.

Verify that the following information is complete:

- LLC's name;
- Address;
- SOS file number;
- FEIN; and
- Amount of payment.

The information on form FTB 3588 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the LLC's 2006 return of income.

3. Make the check or money order payable to "Franchise Tax Board." Write the SOS file number, taxable year 2006, and Form 568 that the LLC electronically filed, on the check or money order.

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but **do not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the LLC e-filed return of income to the FTB. Keep it for the LLC's records.

### When to Make Payment

If there is a balance due on the LLC's 2006 e-filed return of income, send form FTB 3588 with the payment to FTB.

#### Payment of Tax Due Dates:

To avoid late payment penalties and interest, 100% of the tax liability must be paid by the 15th day of the 4th month following the close of the taxable year. The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

If the entity fails to pay its total liability by the due date of the return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax.

**Note:** When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂

**Fiscal year: File and Pay by the 15TH DAY OF 4TH MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR.**

**Calendar year: File and Pay by APRIL 16, 2007.**

TAXABLE YEAR

CALIFORNIA FORM

## 2006 Voucher for LLC e-filed Returns

## 3588 (e-file)

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Limited liability company name \_\_\_\_\_ Secretary of State (SOS) file number \_\_\_\_\_

DBA \_\_\_\_\_ FEIN \_\_\_\_\_

Present address - number and street, PO Box, rural route, or PMB no. \_\_\_\_\_ Ste. no. \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact Telephone no. \_\_\_\_\_ Amount of payment \_\_\_\_\_

( ) \_\_\_\_\_

**Do not send copy of return  
with payment voucher.**

6201063

FTB 3588 (NEW 2006)

## Section 8 Exhibits

### Exhibit 1-XML Schema

```
<?xml version="1.0" encoding="UTF-8" ?>
- <!--
Sample XML file generated by XMLSpy v2005 rel. 3 U (http://www.altova.com)
-->
<CA-Return xmlns="http://www.ftb.ca.gov/efile" xmlns:irs="http://www.irs.gov/efile"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:SchemaLocation="http://www.ftb.ca.gov/efile
  ../../../../BusinessEntities/CAForm100/CA-Return100.xsd" returnVersion="2005v2.0">
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    <Timestamp>2005-08-26T10:36:00Z</Timestamp>
    <TaxPeriodEndDate>2005-08-26</TaxPeriodEndDate>
  </CA-ReturnHeader>
  <SpecialProcessing>
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    <DisasterExplanation>ABCDEFGHJKLMNOPQRSZ</DisasterExplanation>
  </SpecialProcessing>
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  <PreparerFirm>
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    <PreparerFirmBusinessName>
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      HIJKLMNOPQRST0000</irs:BusinessNameLine2>
    </PreparerFirmBusinessName>
    <PreparerFirmUSAddress>
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      :AddressLine1>
      <irs:AddressLine2>ABCDEFGHJKLMNOPQRSTUVWXYZ000012345</irs:
      :AddressLine2>
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      <irs:State>CA</irs:State>
      <irs:ZIPCode>987654321</irs:ZIPCode>
    </PreparerFirmUSAddress>
  </PreparerFirm>
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  <SoftwareVersion>ABCDEFGHJKLMNOPZO000</SoftwareVersion>
  <MultipleSoftwarePackagesUsed>true</MultipleSoftwarePackagesUsed>
```

## Exhibit 2-Credit Names/Acronyms

### Credit Names, Acronyms, and Code Number List

\*PIT = Personal Income Tax      \*CT = Corporation Tax

Credit Name	Acronym	Code	PIT*	CT*
Child Adoption	CHILD ADOPT	197	X	
Child and Dependent Care Expenses	NONE	NONE	X	
Community Development Financial Institution Deposits	CDFI DEPOSIT	209	X	X
Dependent Parent	DEP PARENT	173	X	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	X	X
Donated Agricultural Products Transportation	DONATE AGTRN	204	X	X
Employer Child Care Contribution	CHLDCARE	190	X	X
	CTB			
Enhanced Oil Recovery	ENHNC OIL REC	203	X	X
Employer Child Care Program	CHLDCARE PRG	189	X	X
Enterprise Zone Employee	E/Z EMPL	169	X	
Enterprise Zone Hiring & Sales or Use Tax	E/Z HIRE/USE	176	X	X
Environmental Tax	ENVRMNTL TAX	218	X	X
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	X	X
New Construction/Rehabilitation Loans	F/W HS LOAN	208		X
Joint Custody Head of Household	JT CSTDY HOH	170	X	
Local Agency Military Base Recovery Area (LAMBRA)				
Hiring & Sales or Use Tax	LAMBRA HR/US	198	X	X
Low-Income Housing	LOW-INC HOUS	172	X	X
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	X	X
Natural Heritage Preservation Tax	HERITAGE	213	X	X
Nonrefundable Renter's Credit	NONE	NONE	X	
Other State Tax	OTHER STATE	187	X	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	X	X
Prison Inmate Labor	INMATE LABOR	162	X	X
Research	RESEARCH	183	X	X
Rice Straw	RICE STRAW	206	X	X
Senior Head of Household	SR HOH	163	X	
Targeted Tax Area (TTA) Hiring & Sales or Use Tax	TTA HIRE/USE	210	X	X

**Please Note: Teacher Retention (Code 212) – Suspended for tax year 2006.**



## Exhibit 3-Repealed Credits with Carryover Provisions

### Repealed Credits with Carryover Provisions

\*PIT = Personal Income Tax

\*CT = Corporation Tax

Credit Name	Acronym	Code	PIT*	CT*
Agricultural Products	AGRI PRODUCT	175	X	X
Commercial Solar Electric System	COMSLR EL CO	196	X	X
Commercial Solar Energy Carryover	COM SLR NRG	181	X	X
Contribution of Computer Software	CTB COMPSOFT	202		X
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLR VN	194	X	
Employer Ridesharing:				
Large Employer Program	R/S LG EMPLR	191	X	X
Small Employer Program	R/S SM EMPLR	192	X	X
Employer Subsidized Public Transit Passes	R/S TRANSIT	193	X	X
Energy Conservation	NRG CSRV CO	182	X	X
Joint Strike Fighter:				
Joint Strike Fighter Property Costs	JSFPROPERTY	216	X	X
Joint Strike Fighter Wages	JSFWAGE	215	X	X
Low-Emission Vehicles	LOW-EMS VHCL	160	X	X
Los Angeles Revitalization Zone (LARZ) Hiring & Sales or Use Tax	LARZ HRE/USE	159	X	X
Manufacturers' Investment	MFG INVSTMNT	199	X	X
Orphan Drug	ORPHN DRG CO	185	X	X
Political Contributions	POLTCL CTB	184	X	
Recycling Equipment	RCYCL EQUIP	174	X	X
Residential Rental & Farm Sales	RES RNT/FARM	186	X	
Ridesharing	R/S CO	171	X	X
Salmon & Steelhead Trout Habitat Restoration	SALMON/TROUT	200	X	X
Solar Energy	SLR NRG CO	180	X	X
Solar or Wind Energy System	SOLAR ENERGY	217	X	X
Solar Pump	SLR PUMP CO	179	X	X
Technological Property Contribution	TECHPROP CTB	201		X
Water Conservation	WATRCSRV CO	178	X	
Young Infant	YNG INFNT CO	161	X	

## Principal Business Activity Codes

This list of principal business activities and their associated codes is designed to classify a business by the type of activity in which it is engaged to facilitate the administration of the California Revenue and Taxation Code. For taxable years beginning on or after January 1, 1998, these principal business activity codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (Schedule F, line 1a) plus all other income (Side 3, Schedule F, lines 4 through 10). If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (31110-339900).

Once the principal business activity is determined, entries must be made on Form 100, Question E. For the business activity code number, enter the six-digit code selected from the list below. On the next line enter a brief description of the company's business activity. Finally, enter a description of the principal product or service of the company on the next line.

### Agriculture, Forestry, Fishing, and Hunting

#### Code

##### Crop Production

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

##### Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

##### Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

##### Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

##### Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities for Forestry

### Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory

##### Minerals Mining & Quarrying

- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

### Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage, & Other Systems
- 221500 Combination Gas and Electric

### Construction

#### Code

##### Construction of Buildings

- 236110 Residential Building Construction
- 236200 Nonresidential Building Construction

##### Heavy and Civil Engineering Construction

- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

##### Specialty Trade Contractors

- 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
- 238210 Electrical Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
- 238900 Other Specialty Trade Contractors (including site preparation)

### Manufacturing

#### Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings, & seasonings)

#### Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing

#### Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

#### Apparel Manufacturing

- 315100 Apparel Knitting Mills

#### Code

- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

#### Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

#### Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

#### Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

#### Printing and Related Support Activities

- 323100 Printing & Related Support Activities

#### Petroleum and Coal Products Manufacturing

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

#### Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

#### Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

#### Nonmetallic Mineral Product Manufacturing

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

#### Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

#### Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops, Turned Product, & Screw, Nut, & Bolt Mfg

#### Code

- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

#### Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine, & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

#### Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

#### Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

#### Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

#### Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Manufacturing

#### Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing

### Wholesale Trade

#### Merchant Wholesalers, Durable Goods

- 423100 Motor Vehicle & Motor Vehicle Parts & Supplies
- 423200 Furniture & Home Furnishings
- 423300 Lumber & Other Construction Materials
- 423400 Professional & Commercial Equipment & Supplies
- 423500 Metal & Mineral (except Petroleum)
- 423600 Electrical & Electronic Goods
- 423700 Hardware, & Plumbing & Heating Equipment & Supplies
- 423800 Machinery, Equipment, & Supplies
- 423910 Sporting & Recreational Goods & Supplies
- 423920 Toy & Hobby Goods & Supplies
- 423930 Recyclable Materials
- 423940 Jewelry, Watch, Precious Stone, & Precious Metals
- 423990 Other Miscellaneous Durable Goods



Code	Code	Code	Code
<b>Merchant Wholesalers, Nondurable Goods</b>	<b>Clothing and Clothing Accessories Stores</b>	<b>Support Activities for Transportation</b>	<b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>
424100 Paper & Paper Products	448110 Men's Clothing Stores	488100 Support Activities for Air Transportation	523110 Investment Banking & Securities Dealing
424210 Drugs & Druggists' Sundries	448120 Women's Clothing Stores	488210 Support Activities for Rail Transportation	523120 Securities Brokerage
424300 Apparel, Piece Goods, & Notions	448130 Children's & Infants' Clothing Stores	488300 Support Activities for Water Transportation	523130 Commodity Contracts Dealing
424400 Grocery & Related Products	448140 Family Clothing Stores	488410 Motor Vehicle Towing	523140 Commodity Contracts Brokerage
424500 Farm Product Raw Materials	448150 Clothing Accessories Stores	488490 Other Support Activities for Road Transportation	523210 Securities & Commodity Exchanges
424600 Chemical & Allied Products	448190 Other Clothing Stores	488510 Freight Transportation Arrangement	523900 Other Financial Investment Activities (including portfolio management & investment advice)
424700 Petroleum & Petroleum Products	448210 Shoe Stores	488990 Other Support Activities for Transportation	
424800 Beer, Wine, & Distilled Alcoholic Beverages	448310 Jewelry Stores		<b>Insurance Carriers and Related Activities</b>
424910 Farm Supplies	448320 Luggage & Leather Goods Stores	<b>Couriers and Messengers</b>	524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
424920 Book, Periodical, & Newspapers	<b>Sporting Goods, Hobby, Book, and Music Stores</b>	492110 Couriers	524150 Direct Insurance & Reinsurance (except Life, Health, & Medical) Carriers
424930 Flower, Nursery Stock, & Florists' Supplies	451110 Sporting Goods Stores	492210 Local Messengers & Local Delivery	524210 Insurance Agencies & Brokerages
424940 Tobacco & Tobacco Products	451120 Hobby, Toy, & Game Stores	<b>Warehousing and Storage</b>	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)
424950 Paint, Varnish, & Supplies	451130 Sewing, Needlework, & Piece Goods Stores	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	
424990 Other Miscellaneous Nondurable Goods	451140 Musical Instrument & Supplies Stores		<b>Funds, Trusts, and Other Financial Vehicles</b>
<b>Wholesale Electronic Markets and Agents and Brokers</b>	451211 Book Stores	<b>Information</b>	525100 Insurance & Employee Benefit Funds
425110 Business to Business Electronic Markets	451212 News Dealers & Newsstands	<b>Publishing Industries (except Internet)</b>	525910 Open-End Investment Funds (Form 1120-RIC)
425120 Wholesale Trade Agents & Brokers	451220 Prerecorded Tape, Compact Disc, & Record Stores	511110 Newspaper Publishers	525920 Trusts, Estates, & Agency Accounts
	<b>General Merchandise Stores</b>	511120 Periodical Publishers	525930 Real Estate Investment Trusts (Form 1120-REIT)
<b>Retail Trade</b>	452110 Department stores	511130 Book Publishers	525990 Other Financial Vehicles (including closed-end investment funds)
<b>Motor Vehicle and Parts Dealers</b>	452900 Other General Merchandise Stores	511140 Directory & Mailing List Publishers	"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under <b>Management of Companies (Holding Companies)</b> on next page.
441110 New Car Dealers	<b>Miscellaneous Store Retailers</b>	511190 Other Publishers	<b>Real Estate and Rental and Leasing</b>
441120 Used Car Dealers	453110 Florists	511210 Software Publishers	<b>Real Estate</b>
441210 Recreational Vehicle Dealers	453210 Office Supplies & Stationery Stores	<b>Motion Picture and Sound Recording Industries</b>	531110 Lessors of Residential Buildings & Dwellings
441221 Motorcycle Dealers	453220 Gift, Novelty, & Souvenir Stores	512100 Motion Picture & Video Industries (except video rental)	531114 Cooperative Housing
441222 Boat Dealers	453310 Used Merchandise Stores	512200 Sound Recording Industries	531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
441229 All Other Motor Vehicle Dealers	453910 Pet & Pet Supplies Stores	<b>Broadcasting (except Internet)</b>	531130 Lessors of Miniwarehouses & Self-Storage Units
441300 Automotive Parts, Accessories, & Tire Stores	453920 Art Dealers	515100 Radio & Television Broadcasting	531190 Lessors of Other Real Estate Property
<b>Furniture and Home Furnishings Stores</b>	453930 Manufactured (Mobile) Home Dealers	515210 Cable & Other Subscription Programming	531210 Offices of Real Estate Agents & Brokers
442110 Furniture Stores	453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	<b>Internet Publishing and Broadcasting</b>	531310 Real Estate Property Managers
442210 Floor Covering Stores	<b>Nonstore Retailers</b>	516110 Internet Publishing & Broadcasting	531320 Offices of Real Estate Appraisers
442291 Window Treatment Stores	454110 Electronic Shopping & Mail-Order Houses	<b>Telecommunications</b>	531390 Other Activities Related to Real Estate
442299 All Other Home Furnishings Stores	454210 Vending Machine Operators	517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications)	<b>Rental and Leasing Services</b>
<b>Electronics and Appliance Stores</b>	454311 Heating Oil Dealers	<b>Internet Service Providers, Web Search Portals, and Data Processing Services</b>	532100 Automotive Equipment Rental & Leasing
443111 Household Appliance Stores	454312 Liquefied Petroleum Gas (Bottled Gas) Dealers	518111 Internet Service Providers	532210 Consumer Electronics & Appliances Rental
443112 Radio, Television, & Other Electronics Stores	454319 Other Fuel Dealers	518112 Web Search Portals	532220 Formal Wear & Costume Rental
443120 Computer & Software Stores	454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	518210 Data Processing, Hosting, & Related Services	532230 Video Tape & Disc Rental
443130 Camera & Photographic Supplies Stores		<b>Other Information Services</b>	532290 Other Consumer Goods Rental
<b>Building Material and Garden Equipment and Supplies Dealers</b>	<b>Transportation and Warehousing</b>	519100 Other Information Services (including news syndicates & libraries)	532310 General Rental Centers
444110 Home Centers	<b>Air, Rail, and Water Transportation</b>	<b>Finance and Insurance</b>	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing
444120 Paint & Wallpaper Stores	481000 Air Transportation	<b>Depository Credit Intermediation</b>	<b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>
444130 Hardware Stores	482110 Rail Transportation	522110 Commercial Banking	533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)
444190 Other Building Material Dealers	483000 Water Transportation	522120 Savings Institutions	
444200 Lawn & Garden Equipment & Supplies Stores	<b>Truck Transportation</b>	522130 Credit Unions	<b>Professional, Scientific, and Technical Services</b>
<b>Food and Beverage Stores</b>	484200 Specialized Freight Trucking	522190 Other Depository Credit Intermediation	<b>Legal Services</b>
445110 Supermarkets and Other Grocery (except Convenience) Stores	<b>Transit and Ground Passenger Transportation</b>	<b>Nondepository Credit Intermediation</b>	541110 Offices of Lawyers
445120 Convenience Stores	485110 Urban Transit Systems	522210 Credit Card Issuing	541190 Other Legal Services
445210 Meat Markets	485210 Interurban & Rural Bus Transportation	522220 Sales Financing	
445220 Fish & Seafood Markets	485310 Taxi Service	522291 Consumer Lending	
445230 Fruit & Vegetable Markets	485320 Limousine Service	522292 Real Estate Credit (including mortgage bankers & originators)	
445291 Baked Goods Stores	485410 School & Employee Bus Transportation	522293 International Trade Financing	
445292 Confectionery & Nut Stores	485510 Charter Bus Industry	522294 Secondary Market Financing	
445299 All Other Specialty Food Stores	485990 Other Transit & Ground Passenger Transportation	522298 All Other Nondepository Credit Intermediation	
445310 Beer, Wine, & Liquor Stores	<b>Pipeline Transportation</b>	<b>Activities Related to Credit Intermediation</b>	
<b>Health and Personal Care Stores</b>	486000 Pipeline Transportation	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	
446110 Pharmacies & Drug Stores	<b>Scenic &amp; Sightseeing Transportation</b>		
446120 Cosmetics, Beauty Supplies, & Perfume Stores	487000 Scenic & Sightseeing Transportation		
446130 Optical Goods Stores			
446190 Other Health & Personal Care Stores			
<b>Gasoline Stations</b>			
447100 Gasoline Stations (including convenience stores with gas)			

<p><i>Code</i></p> <p><b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b></p> <p>541211 Offices of Certified Public Accountants</p> <p>541213 Tax Preparation Services</p> <p>541214 Payroll Services</p> <p>541219 Other Accounting Services</p> <p><b>Architectural, Engineering, and Related Services</b></p> <p>541310 Architectural Services</p> <p>541320 Landscape Architecture Services</p> <p>541330 Engineering Services</p> <p>541340 Drafting Services</p> <p>541350 Building Inspection Services</p> <p>541360 Geophysical Surveying &amp; Mapping Services</p> <p>541370 Surveying &amp; Mapping (except Geophysical) Services</p> <p>541380 Testing Laboratories</p> <p><b>Specialized Design Services</b></p> <p>541400 Specialized Design Services (including interior, industrial, graphic, &amp; fashion design)</p> <p><b>Computer Systems Design and Related Services</b></p> <p>541511 Custom Computer Programming Services</p> <p>541512 Computer Systems Design Services</p> <p>541513 Computer Facilities Management Services</p> <p>541519 Other Computer Related Services</p> <p><b>Other Professional, Scientific, and Technical Services</b></p> <p>541600 Management, Scientific, &amp; Technical Consulting Services</p> <p>541700 Scientific Research &amp; Development Services</p> <p>541800 Advertising &amp; Related Services</p> <p>541910 Marketing Research &amp; Public Opinion Polling</p> <p>541920 Photographic Services</p> <p>541930 Translation &amp; Interpretation Services</p> <p>541940 Veterinary Services</p> <p>541990 All Other Professional, Scientific, &amp; Technical Services</p> <p><b>Management of Companies (Holding Companies)</b></p> <p>551111 Offices of Bank Holding Companies</p> <p>551112 Offices of Other Holding Companies</p>	<p><i>Code</i></p> <p>561500 Travel Arrangement &amp; Reservation Services</p> <p>561600 Investigation &amp; Security Services</p> <p>561710 Exterminating &amp; Pest Control Services</p> <p>561720 Janitorial Services</p> <p>561730 Landscaping Services</p> <p>561740 Carpet &amp; Upholstery Cleaning Services</p> <p>561790 Other Services to Buildings &amp; Dwellings</p> <p>561900 Other Support Services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p> <p><b>Waste Management and Remediation Services</b></p> <p>562000 Waste Management &amp; Remediation Services</p> <p><b>Educational Services</b></p> <p>611000 Educational Services (including schools, colleges, &amp; universities)</p> <p><b>Health Care and Social Assistance</b></p> <p><b>Offices of Physicians and Dentists</b></p> <p>621111 Offices of Physicians (except mental health specialists)</p> <p>621112 Offices of Physicians, Mental Health Specialists</p> <p>621210 Offices of Dentists</p> <p><b>Offices of Other Health Practitioners</b></p> <p>621310 Offices of Chiropractors</p> <p>621320 Offices of Optometrists</p> <p>621330 Offices of Mental Health Practitioners (except Physicians)</p> <p>621340 Offices of Physical, Occupational &amp; Speech Therapists, &amp; Audiologists</p> <p>621391 Offices of Podiatrists</p> <p>621399 Offices of All Other Miscellaneous Health Practitioners</p> <p><b>Outpatient Care Centers</b></p> <p>621410 Family Planning Centers</p> <p>621420 Outpatient Mental Health &amp; Substance Abuse Centers</p> <p>621491 HMO Medical Centers</p> <p>621492 Kidney Dialysis Centers</p> <p>621493 Freestanding Ambulatory Surgical &amp; Emergency Centers</p> <p>621498 All Other Outpatient Care Centers</p> <p><b>Medical and Diagnostic Laboratories</b></p> <p>621510 Medical &amp; Diagnostic Laboratories</p> <p><b>Home Health Care Services</b></p> <p>621610 Home Health Care Services</p>	<p><i>Code</i></p> <p><b>Other Ambulatory Health Care Services</b></p> <p>621900 Other Ambulatory Health Care Services (including ambulance services &amp; blood &amp; organ banks)</p> <p><b>Hospitals</b></p> <p>622000 Hospitals</p> <p><b>Nursing and Residential Care Facilities</b></p> <p>623000 Nursing &amp; Residential Care Facilities</p> <p><b>Social Assistance</b></p> <p>624100 Individual &amp; Family Services</p> <p>624200 Community Food &amp; Housing, &amp; Emergency &amp; Other Relief Services</p> <p>624310 Vocational Rehabilitation Services</p> <p>624410 Child Day Care Services</p> <p><b>Arts, Entertainment, and Recreation</b></p> <p><b>Performing Arts, Spectator Sports, and Related Industries</b></p> <p>711100 Performing Arts Companies</p> <p>711210 Spectator Sports (including sports clubs &amp; racetracks)</p> <p>711300 Promoters of Performing Arts, Sports, &amp; Similar Events</p> <p>711410 Agents &amp; Managers for Artists, Athletes, Entertainers, &amp; Other Public Figures</p> <p>711510 Independent Artists, Writers, &amp; Performers</p> <p><b>Museums, Historical Sites, and Similar Institutions</b></p> <p>712100 Museums, Historical Sites, &amp; Similar Institutions</p> <p><b>Amusement, Gambling, and Recreation Industries</b></p> <p>713100 Amusement Parks &amp; Arcades</p> <p>713200 Gambling Industries</p> <p>713900 Other Amusement &amp; Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, &amp; bowling centers)</p> <p><b>Accommodation and Food Services</b></p> <p><b>Accommodation</b></p> <p>721110 Hotels (except Casino Hotels) &amp; Motels</p> <p>721120 Casino Hotels</p> <p>721191 Bed &amp; Breakfast Inns</p> <p>721199 All Other Traveler Accommodation</p> <p>721210 RV (Recreational Vehicle) Parks &amp; Recreational Camps</p> <p>721310 Rooming &amp; Boarding Houses</p>	<p><i>Code</i></p> <p><b>Food Services and Drinking Places</b></p> <p>722110 Full-Service Restaurants</p> <p>722210 Limited-Service Eating Places</p> <p>722300 Special Food Services (including food service contractors &amp; caterers)</p> <p>722410 Drinking Places (Alcoholic Beverages)</p> <p><b>Other Services</b></p> <p><b>Repair and Maintenance</b></p> <p>811110 Automotive Mechanical &amp; Electrical Repair &amp; Maintenance</p> <p>811120 Automotive Body, Paint, Interior, &amp; Glass Repair</p> <p>811190 Other Automotive Repair &amp; Maintenance (including oil change &amp; lubrication shops &amp; car washes)</p> <p>811210 Electronic &amp; Precision Equipment Repair &amp; Maintenance</p> <p>811310 Commercial &amp; Industrial Machinery &amp; Equipment (except Automotive &amp; Electronic) Repair &amp; Maintenance</p> <p>811410 Home &amp; Garden Equipment &amp; Appliance Repair &amp; Maintenance</p> <p>811420 Reupholstery &amp; Furniture Repair</p> <p>811430 Footwear &amp; Leather Goods Repair</p> <p>811490 Other Personal &amp; Household Goods Repair &amp; Maintenance</p> <p><b>Personal and Laundry Services</b></p> <p>812111 Barber Shops</p> <p>812112 Beauty Salons</p> <p>812113 Nail Salons</p> <p>812190 Other Personal Care Services (including diet &amp; weight reducing centers)</p> <p>812210 Funeral Homes &amp; Funeral Services</p> <p>812220 Cemeteries &amp; Crematories</p> <p>812310 Coin-Operated Laundries &amp; Drycleaners</p> <p>812320 Drycleaning &amp; Laundry Services (except Coin-Operated)</p> <p>812330 Linen &amp; Uniform Supply</p> <p>812910 Pet Care (except Veterinary) Services</p> <p>812920 Photofinishing</p> <p>812930 Parking Lots &amp; Garages</p> <p>812990 All Other Personal Services</p> <p><b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b></p> <p>813000 Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations (including condominium and homeowners associations)</p>
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